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CONGRESS.

The Senate Pass the Bill to Repeal the Cotton Tax.

Authorization of the Sale of Iron-Clads.

Bill Introduced in the House to Regulate the Tax on Distilled Spirits.

SENATE....WASHINGTON, Tuesday, Jan. 7.

Mr. GRIMES presented a memorial from the Assistant Professor of the Naval Academy, for an increase of pay of naval officers.

BILLS AND JOINT RESOLUTIONS.

Mr. WILLIAMS introduced a joint resolution providing for the adjustment of the accounts of Acting Collectors of Internal Revenue, which was referred to the Committee on Finance.

Mr. SUMNER introduced a bill to abolish the District Court for the Eastern District of Texas, and to extend the jurisdiction of the Court of the Western District over the whole State, which was referred to the Judiciary Committee.

Mr. WILSON introduced a bill vacating certain offices in Georgia, and empowering the Constitutional Convention to fill the same.

Mr. CORBETT introduced a bill to amend the existing laws in regard to the internal revenues and for other purposes, which was referred to the Committee on Finance.

Mr. POMEROY introduced a bill in regard to the claims of the executors of the Indian chief JOHN ROSS, which was referred to the Committee on Claims.

Mr. HARLAN introduced a bill to amend the act fixing the rights of volunteers, as part of the army, so as to give volunteer officers their proper rank, including the Marine Board. This was referred to the Committee on Military Affairs.

Mr. HARLAN also introduced a bill incorporating the English Lutheran Church of Washington, which was referred to the Committee on the District of Columbia.

Mr. TRUMBULL introduced a bill to incorporate the First Presbyterian Church of Washington, D. C.

Mr. TRUMBULL called up the joint resolution appointing as regents of the Smithsonian Institute, THEODORE C. WOOLSEY, of Connecticut; WILLIAM B. ASTOR, of New-York; JOHN MCLEAN, of New-Jersey; and PETER PARKER, of Washington.

The resolution was adopted.

Mr. SUMNER reminded the Senate that the bill for the further security of equal rights in the District of Columbia had been sent to the President on Dec. 10. The President having failed to return it he now asked to introduce a bill precisely similar.

Mr. SHERMAN suggested a reference of the matter to the Judiciary Committee, as it might be that the bill was now the law of the land.

Mr. JOHNSON said the Constitution of New-Hampshire was nearly identical with the Constitution of the United States, except that the Executive had but three days to return the bills instead of ten, and the Supreme Court of that State had decided that such adjournments were not adjournments in the sense in which the President understood them but a recess. If that decision was correct this bill is now the law of the land.

Mr. SUMNER said for some purpose the President regarded the recent adjournment as a recess, but there was reason to believe that he considered this bill had fallen through because of the recent adjournment. Congress should meet the question either by new legislation or resolution. He was willing the bill should go to the Judiciary Committee.

Mr. EDMONDS said Congress had no official knowledge of the President's opinion on the subject, and should not place itself in a false position. The best way would be to address to him a resolution of inquiry, whether he considered it as having become a law or not.

Mr. DRAKE hoped the Judiciary Committee would report a bill empowering Congress to determine when and how a bill vetoed by the President, or not signed, should become a law. The bill was referred to the Judiciary Committee.

After further debate on that point by Messrs. JOHNSON, EDMUNDS, DRAKE and SUMNER, until the morning hour had expired, the bill was so referred.

A resolution was introduced by Mr. DAVIS instructing the Committee on Commerce to inquire into the expediency of regulating the fares on the various railroads in the United States, which was referred to the Committee on Commerce.

THE COTTON TAX.

The bill to repeal the Internal Revenue tax on cotton being the special order, was taken up.

Mr. CONKLING withdrew his motion to postpone, saying that he should, at the proper time, press the amendment confining the suspension to one year.

The question recurred on Mr. JOHNSON's amendment exempting crops of grain in 1867, and remaining in the hands of producers.

Mr. WILLIAMS moved an amendment exempting all cotton remaining unsold in the hands of producers when the act takes effect, providing that no tax heretofore collected shall be refunded. Lost.

Mr. JOHNSON's amendment was also lost.

The question recurring on Mr. MORTON's amendment reducing the tax on cotton and grain after 1867, to one cent.

Mr. CONKLING moved to amend by confining the exemption to 1868.

Messrs. JOHNSON, of Maryland; FRELINGHUYSEN, of New-Jersey, and PATTERSON, of New-Hampshire, spoke in favor of the repeal, and Mr. MORRILL, of Vermont, against it.

Mr. DAVIS, of Kentucky, made a speech of some length, claiming that if the North would keep its spoon out of the Southern dish, the South would soon be reconstructed, and that free labor had proved a failure.

Mr. MORTON replied that the reason why the Northern spoon was in the Southern dish was that the South had once put its spoon in the Northern dish. The negro might have been made lazy by freedom, but that evil would be remedied if the Southern whites were thereby made more industrious. He then proceeded to support the justice of at least a reduced tax.

Mr. HOWARD would support the amendment of the Senator from Indiana (MORTON.) He could not vote to give the South privileges which he was compelled to deny to his own constituents, and he inquired of the Chairman of the Finance Committee (SHERMAN,) whether provision had been made for supplying the deficit occasioned by removing this tax.

Mr. SHERMAN replied, instancing several portions of the estimated expenses of government for the next fiscal year, which would be reduced. The whole would not exceed one hundred and forty or one hundred and fifty million dollars, so that Congress might now safely throw off one hundred millions taxation.

Mr. HOWARD inquired whether that committee had considered the propriety of discontinuing the payment of the war debt for the present.

Mr. SUMNER said that a bill to that end was now on the table.

Further debate ensued by Messrs. WILLIAMS and WILSON, the latter referring to a recent case where a man was tried in the South for a whisky fraud, and being convicted was pardoned by the President, who considered him an old friend who could not be guilty, and gave him a certificate of character, and he went South to continue the business. A gigantic "whisky ring" existed in this country, which controlled the Government, furnishing any quantity of money for electioneering and bribing, and now, instead of $100,000,000, the Government collected but $27,000,000 tax from whisky. He would vote for a reduced tax on cotton remaining in the hands of producers. He moved to amend by substituting a tax of one cent on raw cotton grown in 1867 in the hands of producers, and not sold or contracted to be sold at the passage of the act.

Mr. MORTON would accept of the amendment, but for the fact that he believed it would open the door to frauds.

Mr. CORBETT spoke against the amendment of Mr. MORTON, which was then lost by 22 to 21 votes.

Mr. WILSON offered his amendment.

Mr. SHERMAN said it was the same proposition as that of the Senator from Maryland, which had been voted down.

Mr. CONKLING had read by the Clerk a circular which he said had been sent all over the South, proposing, he said, to do far more effectually what was proposed by the amendment. The document was dated Augusta, Ga., and proposes, on the part of HERSCHEL V. JOHNSON and others, to get claims through the Court of Claims for the tax paid on the crop of 1867, one-half to the producer and one-half for expenses and remuneration.

The amendment was lost.

An amendment by Mr. MORTON, making the tax in 1868 half a cent and thereafter one cent, was lost by a vote of 21 to 24.

Mr. CONKLING renewed his amendment exempting cotton grown in 1868. Adopted—24 to 21.

Mr. DRAKE offered an amendment declaring no further provisions of the law is required to authorize the collection of the tax after 1868. Adopted, after discussion of its necessity, by Messrs. JOHNSON and DRAKE.

On motion of Mr. MORRILL, of Vermont, a proviso was added exempting from duty cotton imported between April, 1868, and April, 1869. The bill then passed from Committee of the Whole, and the question was on the first amendment, exempting cotton grown in 1868, which was debated by Messrs. WILSON, HOWARD, BUCKALEW, and CAMERON, and adopted by the following vote:

YEAS—Messrs. Cameron, Cattell, Chandler, Cole, Conklin, Conness, Cragin, Drake, Edmonds, Fessenden, Grimes, Harlan, Howard, Howe, Morrill of Maine, Morrill of Vermont, Morton, Patterson of New-Hampshire, Ramsey, Stewart, Sumner, Thayer, Tipton, Wade—24.

NAYS—Messrs. Bayard, Buckalew, Corbett, Davis, Dixon, Doolittle, Fowler, Frelinghuysen, Henderson, Johnson, Morgan, Morton, Patterson of Pennsylvania, Pomeroy, Ross, Saulsbury, Sherman, Van Winkle, Williams, Wilson—20.

Mr. DRAKE's amendment, to secure the resumption of the tax after 1868, was adopted.

Mr. MORRILL's (Maine) amendment, removing the duty on foreign cotton imported between April, 1868, and April, 1869, was adopted by the following vote:

YEAS—Messrs. Cattell, Chandler, Coles, Conkling, Conness, Corbett, Doolittle, Drake, Fessenden, Fowler, Henderson, Howard, Morgan, Morrill of Vermont, Morton, Patterson of New Hempshire, Patterson of Tennessee, Sherman, Stewart, Sumner, Thayer, Van Winkle, Williams, Wilson—24.

NAYS—Buckalew, Cameron, Davis, Dixon, Howe, Johnson, Morton, Pomeroy, Ramsey, Saulsbury, Tipton, Wade—12.

The bill was then passed by the following vote:

YEAS—Messrs. Buckalew, Cattell, Cole, Corbett, Cragin, Davis, Dixon, Doolittle, Edmunds, Fowler, Frelinghuysen, Grimes, Henderson, Johnson, Morgan, Morrill of Maine, Morton, Patterson of New-Hampshire, Patterson of Tennessee, Ross, Saulsbury, Sherman, Van Winkle, Williams, Wilson—25.

NAYS—Messrs. Cameron, Chandler, Harlan, Howard, Howe, Morrill of Vermont, Pomeroy, Ramsey, Stewart, Thayer, Tipton, Wade—12.

Mr. MORTON stated he had paired off with Mr. HENDRICKS.

The Senate then adjourned.

HOUSE OF REPRESENTATIVES.

THE WISCONSIN VOLUNTEERS.

Mr. COBB offered a resolution instructing the Committee on Military Affairs to inquire into the expediency of putting the officers of the Fiftieth Wisconsin Volunteers on the same footing in reference to the three months' extra pay proper, as though they had been mustered into the service of the United States at the time of the passage of the act granting such extra pay to certain officers.

The resolution was adopted.

COMMISSIONER WELLS' REPORT.

The Speaker presented a communication from the Secretary of the Treasury, transmitting the report of the Special Commissioner of the Revenue, which was referred to the Committee on Ways and Means. Also, a communication from the Secretary of the Interior, transmitting copies of letters from the Secretary of War *ad interim* and Gen. HALLECK, relative to the survey, and bringing into market the lands of the Peninsula of Alaska, which was referred to the Committee on Public Lands.

PAYMENT OF SOLDIERS' BOUNTIES.

The bill to facilitate the payment of soldiers' bounties came up as the unfinished business of yesterday. All the amendments were withdrawn, and Mr. WASHBURN, of Indiana, proposed as a substitute a bill directing the Secretary of the Treasury to employ by transfer or otherwise, a sufficient number of additional clerks, not less than fifty, in the division of the Second Auditor's office in the Treasury Department, furnishing information to the Paymaster-General in reference to soldiers claiming bounty under the act of July, 1866, to be continued so long as necessary, and preference to be given in this employment of clerks to discharged soldiers and sailors; also directing the Secretary of the Treasury to provide adequate and convenient rooms for all clerks employed in that business; also directing the Assistant Treasurer at New-York to pay duplicate checks on notice of loss of the original.

Mr. ARNELL asked Mr. WASHBURN to accept an amendment transferring the claims of colored soldiers for bounty and back pay to the Freedmen's Bureau.

Mr. WASHBURN, of Indiana, declined to allow the amendment to be offered, and pressed a vote on the substitute, which was agreed to, and the bill passde.

SALE OF THE IRON-CLADS.

Mr. PIKE, from the Committee on Naval Affairs, reported back a joint resolution authorizing the Secretary of the Navy to dispose of such iron-clad vessels as in his judgment are not required by the interests of the service, at a price to be determined by appraisal to be made by a board of not less than five naval officers, two of whom shall be engineers. Report to be made to Congress as fast as the vessels are sold of the amount realized from such sales, and of the parties to whom sold.

Mr. SCOFIELD moved an amendment, providing that the proceeds of the sales shall be paid into the Treasury.

Mr. WASHBURNE, of Illinois, expressed a desire to have information as to the number and names, prices, &c., of iron-clads belonging to the navy, saying that there had been the grossest abuses in the whole business.

Mr. WOOD suggested that the vessels should be sold at public auction, the Board fixing their minimum price. He thought that course necessary to protect the Government.

Mr. PIKE stated that this bill applied to fifty-four iron-clad vessels that were now laid up. Of these there were at League Island, 21; New-Orleans, 8; Mound City, 8; Washington, 5; Boston, 4; New-York, 3; San Francisco, 3; Philadelphia, 3.

Mr. MAYNARD inquired as to who were expected to be the purchasers.

Mr. PIKE said it was manifest that it was to the interest of the Government to dispose of these vessels. A better class could be produced in case of necessity; for in addition to them, there were a number of them on the stocks which could be completed in a very short time. Last year there had been apprehensions of difficulty between France and Prussia, and France had immediately reënforced its navy by the purchase of two of our largest sized ironclads. Now, some of the smaller Powers in Europe and South America were in trouble or in apprehension of trouble, and wished to purchase some of the smaller vessels, and application for that purpose had been made to the Navy Department last week.

Mr. MAYNARD inquired whether in the opinion of the Naval Committee it was a wise policy for the Government to sell its naval armament for the benefit of other nations? As to the *Dunderberg*, which had been sold to France, that vessel had proved to be one of the staunchest and best sailing vessels ever built, and she had gone to weaken the American navy and to strengthen that of a powerful maritime rival. He submitted whether that kind of policy could be afforded. If these ironclads were too expensive to be kept, it would be better to have them broken up and their material sold.

Mr. PIKE reminded Mr. MAYNARD that the *Dunderberg* had never constituted a part of the navy.

Mr. MAYNARD said that he was very well aware of that, but she had been built for the navy.

Mr. SPALDING inquired whether the measure was recommended by the Navy Department?

Mr. PIKE replied that it was.

Mr. MAYNARD said that those vessels were part of the active navy, and bore the scars and marks of honorable warfare. They had been associated intimately and closely with many of the best actions of the navy, and he did not feel disposed to see them taken from under the American flag and the flags of foreign nations placed over them. It would be unjust to the brave men who had fought on their decks, and to those who had died on their decks. It was a part of the glory and honor of the nation that it was proposed to sell in order to put money in the Treasury. If the original monitor herself were still afloat, would the gentleman from New-York (WOOD) think it economy to put her into the market, to see how much other nations would bid for that wonderful memento of our naval renown. If his ideas of economy were in that direction, then the old *Constitution* and the *Macedonian* should be put into the market. He submitted that there were some things that men and nations could not afford to sell for money, and one of these things was honor. This was an injudicious attempt at a very small sort of economy.

Mr. PIKE said he did not propose to make an inventory of the national goods and dispose of them as a house-cleaning operation to the nations of Europe. He had no idea of disposing of the Navy of the United States. None of the vessels proposed to be sold were worthy of the first-class Powers. There were none on the list which either England or France would buy. Of the 54 vessels proposed to be sold 37 had never been in the service, and consequently the eloquent remarks of the gentleman from Tennessee did not apply to them at all.

Mr. WOOD inquired how it was proposed to prevent these vessels getting into possession of European Governments?

Mr. PIKE replied that he had no objection to their getting into European navies, but he had not the slightest idea that England or France would purchase one of them.

Mr. MAYNARD inquired whether it was proposed to sell guns with the vessels?

Mr. PIKE replied that nothing but the vessels were to be sold.

Mr. LAWRENCE, of Ohio, proposed to offer an amendment that no sales should be made to any nation that has recognized the rebel Confederacy as a belligerent power.

Mr. PIKE declined to admit the amendment.

Mr. MUNGEN desired to have its consideration postponed for one week.

Mr. PIKE declined to admit the motion, and insisted on a vote.

The vote was taken and the joint resolution was passed. Yeas 90, nays 29.

COMMUNICATIONS PRESENTED.

The Speaker presented the proceedings of a public meeting in Toledo, Ohio, relative to the rights of naturalized citizens. Referred to the Committee on Foreign Affairs.

Also, communications from the Secretary of War *ad interim*, transmitting the report of Major-Gen. G. H. THOMAS in the case of MILLIKEN, in response to a resolution offered by Mr. ARNELL. Laid on the table.

Also, communication from the Commissioner of Indian Affairs, relative to the great destitution of the Sioux Indians near Devil's Lake, Dakotah Territory. Referred to the Committee on Indian Affairs.

Also, from the Secretary of the Treasury, transmitting communication from the First Comptroller, with the names of Deputy Collectors and Assistant Assessors who have performed the duties of Collectors and Assessors, in response to a resolution offered by Mr. HOPKINS. Referred to the Committee on Appropriations.

Also, communications from the Secretary of War *ad interim* as follows: With a communication from Judge-Advocate-General, in reference to the application of ROBERT BUFFIN, Twenty-first Ohio Volunteers, for compensation for hazardous services during the war. Referred to the Committee on Military Affairs.

With draft of joint resolution for the sale of Chattanooga Rolling Mill property, at Chattanooga, Tenn. Re erred to the Committee on Military Affairs.

With a report of Chief-Engineer relative to a bill for the relief of the Terminal Central Pacific Railroad Company. Referred to the Committee on Public Lands.

With report of the office of the Quartermaster's Department relative to Southern railroads. Referred to a select committee on Southern Railroads.

REGENTS OF THE SMITHSONIAN INSTITUTE.

The Speaker announced that he had appointed Messrs. GARFIELD, of Ohio; POLAND, of Vermont, and PRUYN, of New-York, Regents of the Smithsonian Institute for the present Congress.

The Senate joint resolution for the appointment of Regents of the Smithsonian Institute Messrs. THEODORE D. WOLSEY, of Cincinnati; W. B. ASTOR, of New-York; Mr. MCLEAN, of New-Jersey, and PETER PARKER, of Washington, was taken from the Speaker's table and passed.

TAXES ON DISTILLED SPIRITS.

Mr. SCHENCK, from the Committee of Ways and Means, reported a bill to prevent frauds in the collection of taxes on distilled spirits. He said that it was in advance of the general action of the Committee on the subject of the Revenue laws, and was reported now out of the conviction that this was a point on which immediate action was required for the best interests of the country.

The bill provides that from and after its passage no distilled spirits in bond shall be withdrawn or removed from any warehouse for the purpose of transportation, redistillation, rectification, change of package, exportation, or for any other purpose whatever, until the full tax on such spirits shall be duly paid to the Collector of the proper district, and it repeals all acts and parts of acts inconsistent with it.

Mr. SCHENCK addressed the House in explanation and advocacy of the bill. He said the bill virtually does away with the bonded-warehouse system. The effect of it will be in the first place to release legitimately, if ever at all, the distilled spirits now in the bonded warehouses of the United States. We have ascertained that there are about 400,000 barrels, amounting to twenty million gallons, thus locked up. On this twenty million gallons the legitimate tax would be forty million dollars. There are, therefore, forty million dollars in taxes waiting to be paid, which may or may not ever be paid, depending on the removal of this whisky from these bonded warehouses. The effect of the bill will be that the bonded warehouse system will run itself out, or to use a familiar illustration, "go dry," on the removal of these successive lots of whisky, and the payment of the taxes on them. Then there is another class of warehouses: Warehouse A, at the distillery from which no whisky hereafter made and subject to taxation can be removed until the tax is paid, so that virtually there will remain in warehouses, at the distillery, and those only containing liquor on which tax will be paid before the whisky is put on the market. As to the causes which have led the Committee to prepare these reforms in the law at this particular time, and in advance of the general action and report on the Internal Revenue law, I will state this: We found that a very large proportion of the revenues of the country ought to be paid from distilled spirits. We found that the quantity of distilled spirits produced in the United States is variously estimated. Distillers, who want to reduce the tax to 25 cents, say that there are 115,000,000 of gallons produced. Others supposed, reasoning from data and information which seem to be reliable, that perhaps 80,000,000 or 100,000,000 would be the whole amount of the production. The Special Commissioner of Revenue is satisfied that there are at this time no more than fifty million gallons produced subject to taxation. Prior to the war it is known that about one hundred million gallons were produced; but a very large proportion of that was used in the arts, and especially in the manufacture of various burning fluids. Petroleum furnishes now the basis on which these articles are made, and to a great extent has done away with the production of distilled spirits for that purpose, and, on the other hand, we are satisfied that the production of whisky for consumption by drinking has increased since the increase of the tax. However that may be, put it at the lowest amount, and suppose that only fifty million gallons are produced, properly subject to tax, that quantity should produce a revenue of $100,000,000. During the years 1866 and 1867 we received a little short of $30,000,000 each year. We received about $23,000,000 last year, and the receipts have been running down since that time until now, when it is, perhaps, fair to estimate that we do not receive more than one-tenth part of the tax which we ought to receive from the distilled spirits manufactured in the country. The occasion of this is that under the present law such enormous frauds have been committed that the law at present sought to be enforced is admitted on all hands to be in effect a failure. The first reason, of that of which we have abundant proof in our Committee, is, want of integrity, of character and of honesty in the various subordinate agents of the Government, scattered through the country, who are charged with the collection of the revenue. I have become perfectly satisfied, from a long investigation now conducted through many weeks, that there is no fraud committed, no evasion of the payment of the revenue on distilled spirits, that would materially affect the revenue in any instance, except it be done with the connivance of some official, except it be done by collusion between him and the party interested in the fraud. The reason is, that instead of men being selected because of their integrity, their capacity, their fitness, from intelligence and knowledge, for the places which they are put to fill as inspectors or subordinate officers, they are selected from other motives and their recommendation springs from other causes. Of course there are many honest exceptions, but I speak of these agents of the law in the gross. But how can the frauds be committed even with the aid of dishonest officers? He found on investigation that most of the fraudulent practices, although they are multifarious in their character, may be summed up into two classes—one of these is the means that are practiced to remove clandestinely distilled spirits between the time they pass through the worm of the distiller and the time when they should be deposited in what is known as warehouse A, being the warehouse at the distillery where they are to be accounted for, for the purpose of taxation. Fraud is committed here in the night by having duplicate keys to the receiving-room containing the cistern, by hiring the inspector to be currently blind or unnecessarily absent while these things are carried on by those interested in doing the wrong. But there is another very large class of frauds committed under opportunities afforded by this bonded-warehouse system, and they are so excessive, so general, affecting so materially the revenues of the country, that we became satisfied that in this particular, at least, the law ought to be amended, and at once amended. I was instructed by the Committee to report upon that point immediately a bill to correct the evil that far even, in anticipation of the time when, a few weeks hence, we hoped to make a general report with a bill covering all these matters connected with the internal revenue system. Those frauds have extended so far that they have practically resulted in preventing any legitimate distillation, or rather any distillation by honest men. We make a distinction between what is called legitimate distillation and illicit distillation. There are illicit establishments on a small scale scattered through the country, in the cities of the South and elsewhere, producing whisky, the product of which is not even intended to be known to the officers of the law. But even the whole aggregate production from this quarter has not, as we think, a very material effect on the revenue of the country. It is the distillation, apparently legitimate, under license at known establishments, where the officers of the law are, which produce whisky on which the tax is paid to the Government, that has caused whisky to be brought down below the possibility of any body competing in its production who pays his taxes regularly as he ought to do. One of the means by which this is done is by taking advantage of this bonded warehouse system. When the whisky is removed from the bonded warehouse, or at the distillery, it is removed under a transportation bond from that point to be reported to a Collector in some district at a distance and there accounted for. Does it always get there? very frequently not. Mr. SCHENCK went on to give illustrations of the mode in which frauds are committed by transportation in bond.

Mr. HUNTER addressed the House for some time in favor of a measure which he had already introduced, and which he explained to the House.

Mr. SCHENCK moved the previous question, and under its operation the bill was passed.

THE FINANCES.

The House then at 3:10 o'clock went into Committee of the Whole on the state of the Union. Mr. DAWES in the chair, and was addressed by Mr. CARY in favor of paying the national debt in legal tenders.

Mr. CARY said that whatever diversity of opinion existed in the House in regard to the public debt, the House was united in opinion that the debt must be paid to the uttermost farthing. The nation's honor must in no way be impeached or compromised, and nothing must be done to impair confidence in the integrity of the national character. Nevertheless, the mad dog cry of repudiation should not deter any from considering carefully and discussing the subject. Persons with whom that term was so familiar should know that it required no act or declaration of Congress to bring about such a catastrophe, and that the whole matter would be resolved by the discovery that the resources of the country would not pay the interest, much less the principal of the public debt, in addition to the expenses of the Government, and by the further discovery that the people would not impose upon themselves intolerable burdens to that end. The national debt was great and its burden very heavy, and the man who, by an unjust and forced construction of the law, against the interest of the people, sought to make the debt greater and the burden heavier, was the pioneer of repudiation. Those who claimed the principal of the two thousand millions of five-twenty bonds were redeemable only in coin, were doing more to debauch the morals of the country and to blunt the sensibility to national honor, than all other influences combined. Justice was the only sure foundation of public faith, and when the sense of justice was outraged, the sense of obligation toward all by whom that outrage was attempted was weakened, if not destroyed. This was a principle of universal application, and he cautioned the bondholders to beware lest the overburdened tax-payers should have the sense of obligation so weakened by unreasonable exactions, that they would utterly repudiate the debt which they now acknowledged to be just. He challenged any man to take a six per cent. Five twenty bond, and a five per cent. Ten-forty bond. Examine them and the laws authorizing their issue and say whether the principal of both was payable in the same manner. The law authorizing the five per cents expressly provided for the payment of the principal and interest in coin, while the law authorizing the six per cent. Five-twenties declares that the interest should be paid in coin. If the principal, as well as the interest of the Five-twenties, was payable in coin, why not either have so declared or have said nothing about how the interest should be paid? Would the people, the tax-payers, the men who must by their toil pay this great national debt, consent to a very large practical increase of it to relieve the disappointment of bondholders, or to make good the opinions of Government agents, who were not authorized by law to construe acts of Congress? If the present Congress should authorize, and he hoped it would, the issue of $515,000,000 of Treasury certificates, receivable at par for taxes and Government dues, and made a lawful tender, and should issue them for the express purpose of redeeming that amount of bonds now redeemable, or any other in the future not payable in gold, it would certainly be no greater breach of faith than that which had been already done. This enormous debt had been incurred upon a paper coinage standard, and it must and should be paid in the same coin in which it had been contracted, and this conformed in all respects to the terms of the original contract.

The Committee rose, and the House at 4:15 adjourned.

NEW-YORK.

THE STATE LEGISLATURE.

SENATE....ALBANY, Tuesday, Jan. 7.

The Senate was called to order at 11 o'clock by Lieut.-Gov. WOODFORD, who administered the oath of office to the Senators.

There was a full attendance of Senators present.

JAMES TERWILLIGER, of Syracuse, was then reelected Clerk; JOHN H. DEMPER, Sergeant-at-Arms; G. H. KRAPP, Assistant Sergeant-at-Arms; Charles B. SCHRAM, Doorkeeper; and NATHANIEL SAXTON, DAVID SHIELDS and ELISHA J. BURDICK, Assistant Doorkeepers.

After the Senators had been sworn in, the President addressed them as follows:

SENATORS: It becomes my pleasant duty at the opening of our session to bid you welcome. We stand on the threshold of events upon which the welfare alike of our State and Nation largely depends. Although the harvests of last Autumn were abundant; although no pestilence has visited our land, and no organized armed resistance to law exists within our borders, still we must all realize that general anxiety and distrust pervades commercial circles, paralyzing business activity and industrial enterprises; and that all our people await the future with solicitude. It is your privilege as well as your duty to do much toward allaying this alarm. You can labor for the restoration of an absolute and actual economy in public expenditures; an economy which shall be seen in the next tax levy, and thus be appreciated by the people. You can largely insist on a rigid accountability of all public servants. You can arrest hasty legislation, prevent the enactment of needless and cumbersome laws, initiate wise and considerate reforms, and resolutely maintain the existing safeguard of public order and personal security. I know that these are threadbare axioms, and seem but idle platitudes; and yet, unless we make them actual verities in our official action, we shall not only fail in our duty, but the State will suffer harm. Not only are our people apprehensive in regard to our State interest and legislation; but there is much in our national affairs to awaken patriotic solicitude. Partial disorder and an unnatural, deplorable, but still necessary subordination of the civil to the military law prevail in States lately in rebellion. The restoration of these States to their just and constitutional relations with the Federal Government, and to their normal condition of self-rule is delayed by an unfortunate collision between the President and Congress. As Senators of New-York, you may not be called upon to act directly upon these questions, and yet should circumstances arise requiring action, we may remember that the voice and influence of this State is always powerful in the councils of our nation.

Mr. FOLGER moved that a select committee of three be appointed to confer with a like committee of the Assembly, and report what officers are necessary for each House, and what ought to be their compensation. Tabled.

Committees were appointed to inform the Governor and the Assembly that the Senate had organized, and was prepared for business, and subsequently the Governor's annual message was presented by Col. HASTINGS, the Governor's Private Secretary, and read at length by the Clerk.

COMMISSIONERS OF CHARITIES AND CORRECTIONS.

Mr. TWEED presented the annual report of the Commissioners of Charities and Corrections of New-York.

NOTICE OF BILLS.

Mr. CREAMER gave notice of a bill to repeal the Metropolitan Excise law.

Mr. MURPHY gave notice of a bill for the improvement of Second and Fourth avenues in the town of New-Utrecht.

Mr. STANFORD gave notice of a bill to rescind and declare void all repair contracts for the canals, and work upon or dredging of the Albany Basin, and to provide for the collection of all moneys paid thereon beyond a fair compensation for the work actually performed under said contracts. Also, of a bill for the alteration of the canal contract system.

Mr. GENET gave notice of a bill to create a harbor district and Board of Wharves in New-York.

Mr. NORTON gave notice of a bill relative to the powers and duties of the Recorder and City Judge of New-York.

The Senate adjourned.

ASSEMBLY.

The House was called to order at 11 o'clock by LUTHER CALDWELL, Clerk of the last Assembly. The oath of office was administered to members by HOMER A. NELSON, Secretary of State.

SPEAKER CHOSEN.

Mr. FLAGG moved that the House proceed to the election of a Speaker, that the roll of members be called, and that each member rise in his place and name his preference for that office, and that the House proceed to elect a Clerk and Sergeant-at-Arms in the same manner. Carried.

The Clerk then called the roll with the following result: For WILLIAM HITCHMAN, 73; for EDWARD L. PITTS, 55.

WM. HITCHMAN was declared duly elected Speaker of the Assembly.

The Clerk appointed Messrs. PITTS, of Orleans, and FLAGG, of Rensselaer, a committee to conduct the Speaker to the chair. Upon taking the chair, the Speaker addressed the House as follows:

THE SPEAKER'S ADDRESS.

GENTLEMEN OF THE ASSEMBLY: I have a high appreciation of the honor you have done me, and of the obligations of my position as your presiding officer. The duties now imposed on me in the formation of your committees, in deciding questions of order, and in preserving the dignity of your honorable body, are alike important and delicate. I will perform these duties to the best of my ability, and will endeavor to discharge them fairly, and in a broad spirit, avoiding all just cause of complaint. If any errors occur in my official action or ruling, I ask you in advance to believe they will be unintentional, and solicit your generous forbearance in maintaining order, and doing what may lie in my power to enhance and preserve the dignity of this honorable body, representing the first State of the Union. I lay claim to your sympathy, and shall look for your generous support. The present is a period of solemn responsibility to all of us, both as representatives of the State of New-York, and as citizens of the United States, a period in which the weight of taxation—both State and national—presses more heavily upon the people than ever heretofore in our history, and in which the resources of nearly one-half of the most productive section of our common country are practically excluded from sharing with us their just proportion of the national burdens. All the sacrifices necessary to assert and maintain our Government as one and indivisible were nobly met by our people, and with no spirit of complaining. But after nearly three years of peace we begin to feel that the sacrifices should not be continued after the necessity for them has passed away; that economy should take the place of extravagant expenditures, and that no effort should be spared to restore to the whole country that harmony and prosperity which we enjoyed before the war. In a word, the people feel that we are too long in recovering from the ordeal of civil strife, and they begin to ask with some impatience how it happens that the States remain so long unrepresented in our national councils, and consequently are bearing no just proportion of the national burdens; and at what period we may hope to emerge from the cost of a large standing army, the disastrous fluctuations of an inconvertible paper currency, and the financial, commercial and agricultural embarrassments which the late contest has left behind as its unhappy legacy. Surely there is a time when the Representatives of the first State of the Union must realize the gravity of the responsibilities under which they act by dispassionate and patriotic consideration of such political issues as may be presented by diligent regard for the great enterprises and interests of the State, and by the practice of a wise economy in all our acts we can do much to lighten the burden of the people, and even to help forward the solution of these great national issues. Willingly as the people take upon themselves all the duties which every emergency imposes, they are naturally and justly sensitive of their honor; demanding that the fair fame of their great State shall not be tarnished, and that not only all public obligations shall be fully met in the spirit under which they were constructed, but that their representatives shall act with good faith, impartiality and rectitude. I feel sure, from the character of this Assembly, that public expectation in these respects will not be disappointed; and I may be pardoned for calling your attention to the fact that perhaps the greatest danger which menaces legislation in this and in other States of the Union is what is known as special legislation and grants of privileges to individuals. The reproaches which have arisen from this class of legislation can be avoided in the future by conforming to the constitutional requirements of enacting general laws upon all subjects involving corporate powers, and by the adoption in reference to public grants of a system which will enure to the benefit of the general treasury, or help to reduce the burdens of taxation in the localities to be especially effected by their operation; and the practice which has heretofore existed of delaying the consideration of important measures until a late period of the session, I submit, may be wisely departed from. It obviously prevents that careful and deliberate consideration essential to guard the public interests, and leads to abuses which involve the reputation of the State. Again thanking you, and asking your generous coöperation and support in my trying position, I have the honor to wait your further pleasure.

OTHER OFFICERS ELECTED.

A vote was then taken for Clerk, with the following result: For CORNELIUS W. ARMSTRONG, 73; for LUTHER CALDWELL, 55. Mr. ARMSTRONG was declared duly elected.

A vote was then taken for Sergeant-at-Arms, with the following result: For JARED SANDFORD, 73; for W. H. BENNETT, 55. Mr. SANDFORD was declared duly elected.

Mr. CLARK moved that WM. SWARTWOUT be elected Doorkeeper.

Mr. YOUNGLOVE moved to substitute the name of JAMES B. DAVIS. Lost.

Mr. SWARTWOUT was then elected Doorkeeper.

Mr. JACOBS moved that the rules of the last Assembly be adopted for the government of the House until otherwise ordered, and that a select committee of five be appointed to revise the rules. Adopted.

Messrs. WILLIAMS and TWEED, a committee from the Senate, announced that the Senate was organized and ready to proceed to business.

Mr. SKEELS moved that GEO. W. RECTOR be elected First Assistant Doorkeeper.

Mr. PITTS moved, as a substitute, that a committee of five be appointed by the Speaker to consider and report what further officers of this body are necessary, and the amount of compensation to be paid in lieu of all services.

Mr. JACOBS said it was well known that the doorkeepers now in office held over until their successors were appointed, and this was a shrewd dodge to continue them in their places until the proposed committee should make a report.

After further debate the substitute of Mr. PITTS was lost by 55 to 73.

GEORGE W. RECTOR was then elected First Assistant Doorkeeper.

Mr. JACOBS then mvoed that GEORGE WAKEMAN be appointed stenographic reporter to the Assembly, with the same compensation heretofore paid to such reporter.

Mr. LOUNSBURY moved to substitute the name of DUNCAN C. MCMILLAN. Lost.

GEORGE WAKEMAN was then elected stenographic reporter.

SEATS CONTESTED.

Mr. HARTMAN presented the petition of HENRY CLAUSON, in claiming the seat now occupied by GEO. VAN BRUNT from the Twentieth District of New-York.

Mr. PITTS presented the petition of GEO. K. SMITH, claiming the seat now occupied by Mr. SHERMAN, of Orange.

THE GOVERNOR WAITED UPON.

Mr. LOUNSBURY moved that a committee of two be appointed to wait upon the Governor and inform him that the House is organized and ready to proceed to business.

Messrs. LOUNSBURY and POND were appointed such committee.

Mr. CLARK moved that a committee of two be appointed to inform the Senate that the House is organized and ready to proceed to business. Agreed to.

Messrs. CLARK and BIGELOW were appointed such committee.

THE GOVERNOR'S MESSAGE.

The Governor's Message was then presented by his private Secretary, and read by the Clerk.

METROPOLITAN EXCISE LAW.

Mr. KEADY asked unanimous consent to introduce a bill repealing the Metropolitan Excise law. Objected to.

A recess was taken till 4 o'clock P. M. for the purpose of drawing for seats.

The Assembly met at 4 o'clock, and after drawing seats adjourned.

GOVERNOR'S MESSAGE.

STATE OF NEW-YORK,
EXECUTIVE DEPARTMENT,
ALBANY, Jan. 7, 1868.

To the Legislature:

Through the favor of Almighty God, the year which has just drawn to a close has been crowned with the blessings of peace and prosperity.

The great and diversified interests of our State impose duties of the utmost delicacy and responsibility upon the legislative department of the Government. The condition of our finances naturally presents itself as a leading subject of consideration, intimately connected as it is with our general affairs, and engrossing, as it should, a large measure of public attention.

The report of the Comptroller, which I commend to careful attention as an interesting and comprehensive document, shows the debt of the State Sept. 30, 1867, after deducting the balance of sinking funds unapplied, to be $44,114,592 35.

There is a natural and just solicitude as to the ability of the State to sustain the burdens resting upon it, and in regard to the continued ease with which taxation has so far been borne. It is apprehended in some quarters that their are financial trials impending which will prove far more severe than any in the past. It seems to me that there is only required a prudent economy in all matters pertaining to the administration of Government, and a thorough revision of the whole tax and assessment system to vindicate a reasonable expectation of our continued prosperity. Our wealth and our resources are so vast that no reasoning founded upon our past condition during periods of great public indebtedness, is directly applicable now. Material wealth in every form has immensely increased. This is conspicuously true of New-York, as it is of a great area over which new States are forming. As a fair measure of this advance, it will be seen that the New-York City banks in November, 1860, as represented by their loans, conducted a business of one hundred and twenty-two millions of dollars, and at the same date in 1867, the volume of their loans was nearly two hundred and forty-eight millions of dollars, or more than double the business of 1860. Hardly less significant, if not in so great a ratio, is the advance in most departments of business and enterprise, as will be found by reference to the tables of commerce and tonnage, railroad and insurance capital, mercantile, manufacturing and mechanical employments, and the value of real and personal estate.

The amount to each person of our tax for 1866, paid to the General Government upon an approximate estimate, was from Internal Revenue sources $8 80; upon custom duties $5 15; making a total of $13 95. Placing our population at 4,000,000, it would amount to the sum of $55,800,000. The aggregate of State, county, town and city taxes, can hardly exceed this sum by $10,000,000. If the assessed valuation of taxable property was the true index of its real value, the burdens imposed might be regarded with great uneasiness, if not with just alarm. But no such disquietude has been felt at the centres of business; real property has maintained its prices; manufacturers have prospered, and trade has been remunerative. According to the census of 1865, in an area of 28,297,142 acres of land embraced in the State, about 16,000,000 of acres are improved, and the value of the farms is placed at $920,349,831, an increase of thirteen ten-hundredths per cent. in five years; and the valuation of farm stock, agricultural implements, furniture and investments in manufactures swell the amount to $2,473,398,549. This enumeration does not include the amount invested in commerce, articles of personal adornment and many other items of personal property; it is probable, however, they fully equal the value of those I have named. I think it is safe to assume that the aggregate valuation of the whole real and personal property of the State will not fall below $4,500,000,000, as against $1,664,107,725 returned to the State Assessors, and upon which their equalization was based. Upon this statement of value the whole aggregate of Federal, State and local taxes would be less than three per cent.

May we not take another view of the case, and inquire whether that part of our population belonging to the productive class are able, from the annual profits of labor and enterprise, to sustain the estimate of $120,000,000 taxation. The aggregate of our population, according to the census of 1865, referred to, was 3,831,777. Excluding from this number females, and males under twenty-five and over sixty years of age, as non-producers, we have left 742,166 persons. It is obvious, upon this theory, that these sustain the great burden of taxation, and that the average paid by each is about $150; full one-half of which sum is for purposes within our own State. When it is understood that a large number of these 742,166 persons from their wealth, pay many times $150, it follows that the remainder pay less, and so little that the burden adjusted upon a real knowledge of the true value of the property each and all possessed, would be indeed light. It will be borne in mind, also, that the amount will annually be diminished both from the extinguishment of debt and the increase of population and wealth.

It is an error, however, to suppose that females and minors contribute nothing to our practical resources as elements of productive wealth. It is to be remembered that all invested capital is productive to the community as well as to the party making the investment, and that a very large proportion of the wealth of the State is owned by females, by minors and by citizens who have passed the limit of three score years. These, though not for the most part active laborers, are, through the investment of their property in the various departments of corporate enterprise, including railway and navigation companies, banking and manufacturing and all other similar corporations, availing themselves constantly of the agency of others to advance our general interests and prosperity and augment the wealth of the State. They pay a proportion of our State and national taxes upon the property thus invested, besides sharing the burdens common to us all incident to the operation of the Revenue laws.

The convergence of vast interests in New-York, as the great commercial and financial centre of the nation; our extensive operations, delicate as they are important, and the large share we are called upon to contribute to the support of the General Government seem to justify more extended discussion.

In further considering the subject, it may not be profitable to discuss, or important to settle the question whether the rebellion could have been suppressed with less sacrifice than it has cost us. With a united North, none will doubt that it could have been. But the public debt is upon us, as the unavoidable result of the war; and notwithstanding its great burdens, we may yet congratulate ourselves that they are far short of the averted ruin of a divided country; and if we are called upon to deplore the disasters of the struggle, we may also rejoice in its compensations. Among these may be found its lessons of warning, its test of parties and their principles, its development of the patriotic endurance of our people, and the assurance it brings of the stability of our institutions.

A debt created in maintaining the perpetuity of our Government and in defence of invaluable rights, is one which all honest men will agree must be paid. It is one for the payment of which we have all pledged our faith. It is our common interest to pay it. It is essential to the preservation of our public credit no less than to the maintenance of our personal, our State and our national honor. There is hardly a man, woman or child that has not an interest in our public securities. There are $390,000,000 in legal-tenders and fractional currency, and nearly $300,000,000 of bank notes secured by Government bonds. There are sixteen hundred national banks, with $490,000,000 of capital, and $560,000,000 on deposit, with their officers, stockholders and depositors. There are also State banks, individual bankers, trust, life, fire and marine insurance companies, with their numerous parties in interest, and to this add the savings banks, whose aggregate deposits in this State alone amount to $131,000,000 with over 500,000 depositors. All these institutions not only have directly more or less of Government securities, but all their debts and liabilities are payable in the legal tenders of the Government. Not to dwell on this vast array of individual and corporate interest in our public securities, it is enough to say that it is a debt due from the Government which was saved to the people who saved it. It is just, however, to the Government and the people alike, that this obligation should be discharged in such a manner as shall most conduce to the interest and the honor of both. The public should not be subjected to undue burdens by forcing the premature payment of the principal; nor should we fail to provide for the prompt payment of the interest, and such a reduction of the principal as will not impair our productive energies. Such a forced payment is uncalled for by a prudent regard to the public faith or the public good; and as it requires continued heavy taxation, we may wisely forbear to apply such a test to the forbearance and patience of the people.

We have been thoroughly educated in the doctrine that every generation, so far as possible, should pay its own indebtedness. There are exceptions, however, to this correct rule; most prominent among them is the case before us, in which great trials have been endured and great sacrifices made, not only to protect the present rights of the people, but to perpetuate the blessings of good government. Weighed down by the derangements and devastations of the most formidable war known to history, for the benefit of the coming generations, as well as for the safety and security of the present, we require time for the renewal of our industry, to replenish our means, and to gather strength from reconstruction and increased population. It will be honor enough when, in the not far distant future, from recuperated energies the burden will be lighter, to illume our history with the extinction of a public debt created in defence of our liberties. We are called upon, therefore, by every consideration of interest and of duty, to relieve labor from its oppressive burdens, and as most of the evils which the rebellion has entailed upon us centre in taxation, to the solution of this problem the thoughtful consideration of all is invited.

Congress can, and doubtless will, in their good judgment, strike hundreds of items from the tax list which are more fruitful of annoyance than of revenue; should reduce and readjust the taxes so as to have them fall where they would be least felt, most readily paid, and most easily collected. With a judicious reduction and adjustment of taxes, wise retrenchment, and a firm and impartial enforcement of the Revenue laws; with industry relieved and enterprise encouraged, and the vast treasury of our natural resources made tributary to our progress, we look to the future of the country with calm and assured confidence. Our national production has doubled in thirteen or fourteen years, and we may reasonably expect, with taxes so reduced as not to impede national development, our power from production will be twice as great at the end of that period of time. At least, an estimate based on past conditions of growth, can hardly fail to be realized in the future.

The readjustment above suggested is the more essential in view of the high price of commodities and the low price of gold which tend as a stimulant to foreign importations. It is hardly to be expected, however, that we shall ever get back to the prices which prevailed prior to the rebellion. I need not advert to the causes further than to remark, that gold has depreciated or lost in its purchasing power from its greatly increased production within the last few years. In countries where a gold currency prevails, prices have steadily increased, and from the prospect and returns of the mines, this cause must inevitably continue to affect prices in a greater or less degree.

In regard to local taxes, I am convinced that our method of assessment is essentially defective. It cannot be doubted that a much nearer approximation to equal assessment could be attained if our laws provided for specific returns of all taxable property. No one can question that the personal property of individuals very largely escapes taxation. The personal property of this State in 1860, after deducting corporate property, left the amount assessed to individuals at about $100,000,000. This class of property in Georgia was assessed that year, after deducting the slave property at the estimated average value of $400 a slave, at $292,000,000; in Mississippi at $333,000,000, and in South Carolina at $262,000,000. In Ohio, for the year 1866, the amount was $406,000,000. The same year in this State the personal property indicated was about $230,000,000. How much of this was corporate property, in the States referred to for comparison, I am not informed, but it could not have been very considerable. Evidently the assessment is based on different principles, designed to produce a more just distribution of burden; for there can be no doubt but the personal property of individuals in this State is many times more than that held in the above-named States. The existing laxity and inequality of assessment operate with severity and injustice upon real estate, and upon those who are taxed more nearly or entirely to the sum of their personal property. It is likewise evident that this defective assessment of personal property throws an undue and disproportionate share of the State tax upon counties, where but a moderate amount of personal property is held. Real estate may be, and doubtless is, generally undervalued; but a uniform increase in its valuation, while reducing the percentage, will not affect the amount of tax, and it is apparent that it would be reduced by just so much as personal property is brought to light, and made to bear its equitable share of the burden. If discrimination may be made, it should not be to the prejudice of real estate, because personal property costs the public more for its protection and generally yields a larger proportionate profit. We have nothing to fear from unwillingness in the people to contribute fairly to a just distribution of taxation, but, unequal as it is, the murmur of discontent may be expected. A burden which may easily be borne when distributed uniformly and equally, placed on the shoulders of a few, or upon the many with unjust discrimination, becomes oppressive.

The laws in several of the States require individuals to furnish returns of their property as the basis of valuation. The tax laws of Ohio are represented to me as working satisfactorily, and I believe the same experience has obtained in some of the Eastern States. In this or some other and better form, a remedy should be provided for the imperfections of our existing system. I commend this important matter to your early consideration, and respectfully suggest that, if the difficulties incident to the question should seem to you to require it, it might be advisable to provide for a competent commission to investigate the subject and report promptly to the Legislature such facts as they can collect, with such recommendations as may be deemed advisable, in view of the practical results of legislation in other States in aid of this general object. The end to be attained is one in which the entire community is deeply interested. Every class of our citizens recognize the necessity of reform, and all will cordially acquiesce in such legislation as will secure a fair and just equalization of the general burden. Every citizen will be content to do his part, if he can be assured that he is charged with no more than his own equitable and legitimate share.

CANALS AND CANAL FUND.

Balance in the Treasury and invested, Oct. 1, 1866		$4,884,634 12
Received during the year		5,681,329 02
Total		$10,565,963 14
Paid during the year		6,725,027 48
Leaving a balance Sept. 30, 1867, of		$3,840,935 66

REVENUE DURING THE FISCAL YEAR.

From tolls	$3,992,161 29
Rent of surplus water	1,165 00
Interest on current canal revenues	51,437 88
Miscellaneous receipts	5,593 62
Total	$4,050,357 79

EXPENSES.

To Canal Commissioners for repairs	$313,681 88	
To Contractors for repairs	691,033 52	
To Superintendents for repairs	70,162 51	
To Collectors, for salaries, clerk hire, pay of inspectors and expenses of collectors' offices	76,168 96	
To salaries chargeable to annual revenues, refunding tolls, printing and miscellaneous payments	69,145 78—	1,220,192 65
Surplus revenues		$2,830,165 14

Surplus revenues, which have been transferred to the sinking funds, as follows:

Under article 7, section 1, of the Constitution	$1,700,000 00
Under article 7, section 2, of the Constitution	350,000 00
Under article 7, section 3, of the Constitution	780,165 14
Total	[illegible]

Canal debt, paying interest on the 30th September 1867:

	Principal.	Annual Int.
Under article 7, section 1 of the Constitution	$3,247,900 00	$162,395 00
Under article 7, section 3 of the Constitution	10,775,000 00	646,250 00
Under article 7, section 12 of the Constitution	1,700,000 00	102,000 00
Totals	$15,722,900 00	$910,645 00

The aggregate balances of the sinking funds, applicable to the canal debt at the close of the fiscal year, were $3,214,940 10. None of the stocks named in the foregoing table mature before Oct. 1, 1868, and then only $247,900. The Department has purchased $2,443,700 of five and six per cent. unmatured canal stocks at a discount of $75,187 50, and redeemed $53,300 of stock overdue and not before presented for payment, making a total of $2,497,000 purchased and canceled during the year. On the 1st day of October, 1868, the actual and estimated balances in the sinking funds will exceed $4,000,000, applicable to the payment of the principal of the canal debt. At the close of the fiscal year in 1860, the aggregate of this debt was $27,107,321 48

Present debt 15,722,900 00

Amount of reduction in 7 years, $11,384,421 48.

Should the surplus of $4,000,000 be applied in October, 1868, the debt will be reduced to $11,722,900. Upon the basis of the average revenues of the canals during the last seven years, the whole will be fully extinguished in 1874; and the Canal and General Fund debt, now a lien upon the canal revenues, will be discharged in 1877.

The taxes levied and money appropriated for the improvement of the Champlain Canal, according to the plan prescribed by the act of 1864, will not complete the work, and the further sum of $20,000 is required for that purpose as now estimated. The enlargement of the remaining locks of this canal to the dimensions of those on the Erie, seems essential to its full measure of usefulness. The amount needed for such an improvement ought not to exceed $250,000. The importance and value of this branch of our system of public works will not be doubted; nor that the completion of such enlargement would more than meet the fair demands of production and enterprise, and ultimately repay the investment.

The Genesee Valley Canal is one of the State works finally constructed under the present Constitution, and still retains its inalienable character. The revenues of this canal in good condition, it is believed, would be fully adequate for necessary repairs and maintenance, but its improvement will become a charge upon the public treasury. For several seasons, during the Summer months, the deficiency of water on the summit level of this canal has impeded, and, latterly, wholly interrupted navigation near its southern terminus. If we continue to refuse the amount necessary to restore the canal to a navigable condition it is equivalent to a declaration that the southern portion of the line may be abandoned. It is estimated, by intelligent authority, that the difference of tolls arising from a judicious expenditure on this canal would pay six per cent. on $250,000. If this be true our pecuniary interests will not be impaired, while our good faith will be maintained, in granting the aid needed to restore to use this public work.

Upon the extension of the Chenango Canal the sum of $842,146 has been expended, and the work is still unfinished. The appropriation has been exhausted, and the work upon it has been stopped. The deliberations of the Constitutional Convention do not warrant the belief that, in an amended Constitution, the creation of a debt for canal purposes will be authorized. Our experience derived from the history of our public works is adverse to the economy, to say the least, of a temporary suspension in their prosecution. Assuming that it is just to public expectation, and advantageous to the public interests, to complete this work in the not far distant future, I respectfully invite your attention to the consideration of the question, whether it may not be well to proceed with the work without further delay.

The other canals of the State are in a fair and prosperous condition, and by their contributions to the public wealth and business, justify the policy that has inaugurated, maintained and extended these great avenues of inland commerce. The constantly augmenting productions of the great West, the iron, coal and lumber trade, together with freight from other sources of development, which attain with each returning year still greater proportions, give increased support to our public works, and incite to yet further advance in perfecting the facilities for internal transportation. For detailed statements as to their particular condition and needs, I respectfully refer you to the report of the Canal Commissioners and the Canal Auditor.

CLAIMS AGAINST THE GENERAL GOVERNMENT.

The settlement of the unadjusted accounts between the State and the United States, has been urged as rapidly as their complicated nature would permit. Of that portion for war expenses, amounting to $1,529,345 18, which had been suspended, and which was unadjusted at the date of my last annual message, the sum of $879,058 22 has been allowed and passed to the credit of the State, leaving $650,286 96 which is now in the course of settlement, but under existing regulations subject to technical objections which involve some delay. I have also caused to be presented the claim arising under chapters 397 and 421 of the Laws of 1862, amounting to $281,845 86, which, with the preceding sum, will nearly balance the amount advanced by the United States, including the direct tax; the difference being only $2,842 72. The value of the clothing and equipage retained and issued to the National Guard of the State, has not been ascertained, but under the present orders of the War Department, there can be no doubt of an early adjustment of this portion of our account upon an equitable basis. In addition to the foregoing accounts are several of comparatively small amounts, created by authority of acts of the Legislature in 1862, 1864 and 1865, and which, as soon as prepared, will be embraced in the schedules for payment. The State has taken the initiatory measures to secure a final and complete settlement, by the appointment of Commissioners, under the provisions of chapter 357, Laws of 1867, and it is to be hoped that Congress will speedily authorize the appointment of a similar commission on the part of the United States, clothed with full power to allow all equitable claims. Every proper effort should be made to this end, and when fully accomplished there will be cause for congratulation that the State has emerged from the great conflict with so little direct burden for ordinary military expenses.

MILITARY DEPARTMENTS.

The National Guard of the State has improved during the past year in organization, discipline and practice. It has been my pride, hardly less than my duty, to promote such a condition of our military force that, in ordinary periods, it might inspire general confidence, and in emergencies to which a great State is subject, its power could be displayed with advantage and honor.

In a State so strong in its varied elements of power, so rich in means and resources, with a population so sensitive to social and commercial revulsions, and a frontier so extended and exposed to the inroads and invasions incident to war, the importance of maintaining a thorough and sufficient military establishment can hardly admit of debate. It assumes the dignity and importance of a coördinate branch of the civil government, and as such is entitled to liberal recognition and support. A free government, however perfect its constitution and laws, cannot safely dispense with a well organized militia. It is a safeguard and protection from those extraordinary outbreaks which occasionally threaten to disturb the peace of society and the security of property; and when occasion requires, it may always be relied upon to aid in the enforcement of law and the maintenance of order. It may be regarded as the power in reserve for the preservation, in great exigencies, of the rights of the citizen and the safety of the State. It will be conceded that there should be at all times a good organization of volunteers well armed, equipped and uniformed at the public cost, practiced and disciplined to the best attainable extent in peace and ready for any emergency that shall call them to arms. It seems to me, however, that we should undertake to maintain only so large a force as may be placed on a complete war footing, and trust for its increase from time to time, to our advance in population, enterprise and prosperity. I therefore respectfully recommend the reduction of the present minimum of the National Guard to a number that can be fully equipped, thoroughly disciplined and qualified for active duty.

I submit for your consideration also the propriety of authorizing encampments of the militia in various sections of the State during the coming season. Such a measure would tend to incite a spirit of generous emulation productive of improvement in the drill and discipline of our arms-bearing population. Assembled in large bodies, subject to rigid inspection, and schooled in the routine of military duty, the men become, in some degree, inured to the exposures and hardships of the more severe service of the field.

The present numerical strength of the National Guard is about forty-five thousand officers and men. For a detailed account of the condition of the military forces of the State, I refer you to the report of the Adjutant-General, which will soon be transmitted for your consideration.

The other military departments of the State afford evidence of the progress common to every branch of our militia system. The duties of the officers of my staff have been performed with intelligence and fidelity; and in all projects of reform within the province of their respective departments, they have uniformly given zealous and efficient coöperation. Their several reports showing the business of the bureaus under their supervision will be duly submitted for your information.

SOLDIERS AGENCY AND HOME.

Incident to the close of our late war, are certain appeals for aid which enlist the higher sentiments of our nature, and command hearty and general appreciation. Prominent among these are the collection and preservation of the evidences of the patriotism of our State, of the endurance and valor of those of her sons who participated in that great struggle, and of the leading historical incidents of this memorable period of our history. To extend to the widows and orphans of those who died for their country every facility in the preparation and prosecution of their claims on the General Government, and the prompt and economical collection of the amounts due them, is a duty we have cheerfully recognized and faithfully endeavored to discharge. It is, however, a continuing obligation, and the work is not fully performed. Then there are those with wounds received amid the shock of arms, who still have needs that our sense of justice and gratitude will neither deny nor ignore. Many are incapacitated from competition in the [illegible] ket of unskilled labor, and whose years and previous training unfit them for higher employments. The character and extent of the provisions yet made by the General Government for this class are inadequate to their condition and wants; and I feel assured that it is only necessary to refer to them and to the origin and extent of their disabilities, to secure the most thoughtful consideration on your part, and the most ample provision for their comfort.

From the report of the Chief of the Bureau of Military Statistics, it will be seen that the labor of preservin and arranging the memorials and historical narratives, has been continued. Very much of interest and value has been added during the year. The sum of $10,917 81 has been received for the "Hall of Military Record" since the last report; making the whole sum for that purpose up to the present time $36,283 96.

The work has already been commenced on the new capitol, under favorable promise of early completion, and I venture to renew the suggestion made in my last annual message that a suitable room, both as to arrangement, safety and location, may be provided in that building for the purpose I have indicated, without increased public expenditure or inconvenience to other public interests. In view of the fact that hardly one-half of the amount contemplated by law has been raised for the "Record Hall," and that it is not probable that the balance will be fully paid in, it has seemed to me that the funds thus far donated for that purpose could very properly be used in founding a permanent soldiers' home, for disabled men of our volunteer forces. This would not be such a departure from the original object as to disappoint the purpose of those who contributed to the fund; on the contrary, it would meet their hearty and earnest approval. It is presumed that the generosity of the citizens of Albany who placed at the disposal of the State a suitable lot for the proposed hall, would find equally liberal expression in any arrangement for the permanent location of the Home in the buildings now used for that purpose.

The military agencies at Washington and Albany have met with great success in their beneficent work. Over $665,000 have been collected since Jan. 1, 1867, more than forty thousand letters have been written, and there are now in the agencies, pending action at the departments in Washington, over eighteen thousand claims, involving at least $2,000,000. I think it not too much to say that no public trust, requiring so much detailed labor, has been administered with more economy, nor is there any charity with stronger claims or more appropriately under the care of the State.

There are at present in the "Soldiers' Home" two hundred and seventy-nine inmates. Of these one hundred and one have lost one or more limbs; seventy-five have been otherwise mutilated, and the remainder are in the hospital for treatment or disabled from sickness. During the Summer months some of these men obtained light employment, and for a time supported themselves; but on the approach of Winter both because of a decreased demand for such labor, and their inability to withstand the severity of the season, many of them have returned to the institution. A large number enter the Home for temporary assistance required by reopening wounds or recurring sickness. In health, by the aid of a pension, they can maintain themselves, and it is only when compelled from these causes that the shelter of the Home is required. During the first year, nearly three-fourths of the admissions were of this character, and during the past year about the same proportion have been received. This large class, by far the most numerous, and alike entitled to consideration, are not within the requirements for admission into the United States Home, which receives only those who are permanently disabled. Something more should be done by us. It is probable that an arrangement could be made with the United States authorities for the support of those entirely disabled, in a home within our own State and under our supervision and control. My observation leads to the opinion that the soldier leaves his own State, however pleasant and generous the retreat within another may be, with extreme reluctance. It was a patriotic duty to accept the trials of war, but it is hard, after the war is over, to separate these suffering and maimed defenders so widely from home and friends, and to remove them from the State whose safety and peace have been secured by their unfaltering courage and devotion. I do not over-estimate the pride and the gratitude of the people of New-York, in assuming your readiness as their representatives to meet the utmost requirements of these most deserving men. It is therefore scarcely necessary to recommend that an appropriation be made for the establishment of a permanent Home. Should the Legislature, however, not concur in these views, I respectfully ask that provision be made to continue the present arrangement until such time as the transfer of the wholly disabled to the United States Homes can be effected, and until the partially disabled are in such condition as to justify their return to their families, neighbors or friends.

PUBLIC CHARITIES.

A liberal and humane policy in relieving the subjects of misfortune and affliction has prevailed in this State from an early period in our history. Through legislative action and the various channels of private benevolence, the means and facilities have constantly been multiplying for providing for the wants of the hapless and destitute in all the departments of public charity. It no sooner became apparent that the provision for the protection and treatment of the insane at the Utica Asylum were inadequate, than measures were taken to provide the needed accommodations. Two other institutions were projected and are now in process of construction—the Willard Asylum at Ovid, and the Hudson River Asylum at Poughkeepsie. The central portion and one wing of the former are nearly finished, and it may be opened for the reception of patients during the present year. The Commissioners in charge seem to have shown a wise regard to economy in prosecuting the work by using materials found on the lands appropriated by the State, and avoiding the needless and improvident expenditures which too often augment the cost of structures erected under State authority. The Trustees, of the Hudson River Asylum have adopted well-conceived plans for the buildings, and are now engaged in the earnest and faithful discharge of their duties. The necessity which called for this extension of the benevolent care of the State over this class of her helpless children will continue with increasing force until these additional institutions are opened for the reception of patients. I would therefore recommend such action as will lead to their early completion as a matter of wisdom as well as humanity.

The officers of the Asylum at Utica report the general operations of that institution for the past year as follows:

Under treatment at the commencement of the year	641
Received during the year	401
Whole number treated	1,042
Discharged during the year	159
Discharged improved during the year	58
Discharged unimproved during the year	164
Discharged as not insane during the year	7
Died during the year	51

The Commissioners intrusted with the construction of buildings for the blind at Batavia have made successful progress, but will require an additional appropriation to complete the tasteful and well-arranged structure now in course of construction. They have manifested commendable regard for the interests of the State, and in the prosecution of the enterprise have displayed marked intelligence, zeal and fidelity.

The Board of Trustees suggest that the number and needs of this class of unfortunate persons are such as to call for two institutions of this character. Should this view obtain, your attention is respectfully directed to their earnest recommendation for the purchase of the building at Binghampton, already selected and prepared for the temporary use of the blind.

In the pursuance of an act of the last Legislature, the Trustees of the Inebriate Asylum at Binghamton have conveyed the Asylum property to the State. The Board have continued in the discharge of their duties, and I am informed the Asylum is now in successful operation. Questions relating to the change of title, and the necessity of a modified system of regulations, will doubtless be discussed in the report of the Trustees.

The institutions already in operation for the treatment of the blind, the deaf and dumb and the idiotic, and those of a reformatory character, are fulfilling the just expectations of the State, and producing the beneficent results contemplated; and this is apparently true of those founded by private munificence as well as those established and maintained by public authority.

The last Legislature devolved upon me the duty of appointing a board with the power of visitation and supervision over all public charities. Gentlemen of culture and experience were selected for this important trust. Owing, however, to the probable changes affecting this class of interests through the provisions of a new constitution, they have not yet proceeded to make a thorough investigation of possible abuses, nor completed the plans they are engaged in maturing for the purpose of reforming existing defects, and insuring better discipline in these charitable agencies. It is, nevertheless, true that much valuable information has been elicited, and their report will have an interest commensurate with the importance of the subject.

It will be conceded that a system involving so large an expenditure of public money, embracing all classes of the destitute, the afflicted and the depraved, should be perfected as far as possible; and it is believed that the labors of a commission so intelligent and competent will lead to reforms which will diminish the expenses of maintaining these institutions, and render them still more effective as agencies of public charity.

Your attention is invited to the interesting report of JOHN JAY, the special Commissioner appointed by me to represent the State in the Board of the Antietam Cemetery. The Cemetery was originally founded by the Legislature of Maryland as a State enterprise, for the interment of all who fell in the battle of Antietam, or during the first invasion of LEE. By a subsequent law of Maryland, it was converted into a National Cemetery for the same purpose, to be governed by a Board of Trustees, representing the States whose dead should be interred therein, and who should join in its establishment.

Besides New-York, the States of New-Jersey, Minnesota, Maine, Rhode Island, Pennsylvania, Wisconsin, West Virginia, Massachusetts, Ohio, Indiana, Vermont and Michigan have joined the association and made appropriations for its support. New-York has a larger interest than any of these States in this cemetery, from the greater proportion of her sons who fell in battle. Of the thirty-one officers and 2,462 private soldiers whose remains had been identified and interred up to the 23d of May last, nine officers and 736 soldiers were from New-York, and this number has since been increased, the total burials in November last being reported at 4,675. A very clear and satisfactory account is given by the Commissioner of the care with which the interments have been conducted, with a view to the identification of each particular grave, and of the substantial character of the improvements on the cemetery grounds, and the prudence and judgment with which the funds have been applied. The appropriation by this State of $10,000 will cover its share of the entire cost of completing the cemetery and all the proposed improvements. It yet remains to provide for headstones, with a brief inscription, for the grave of each soldier, and a *pro rata* contribution toward the monumental statute of a Union soldier keeping guard over the dead, which the trustees propose to erect at an expense of $30,000.

STATE PRISONS.

It appears from the report of the inspectors, that there were 2,920 inmates in the State prisons, on the 13th of September last. The management of the prisons has given general satisfaction, and the financial results are more favorable than I had at one time apprehended. It is true that the expenditures have been about $170,000 over the receipts; but the causes which have produced this result are clearly and satisfactorily explained in the annual statement of the inspectors. While it is desirable that the receipts should be at least equal to the expenses, this cannot properly be regarded as the primary object, nor even as one of the most essential requirements of these institutions. The regulation of the mode and degree of punishment, the safe keeping of the convicts, the maintenance of prison discipline, and the adaptation of the means employed for the reformation of the criminals, are matters of even greater importance than a fiscal balance in our favor on the prison ledger. It seems possible, however, to promote this end without drawing, under ordinary circumstance, upon the public treasury. The most favorable results from the industry of convicts, have been attained at the Dannemora Prison, where the inmates are employed directly by the agents of the State. It is the judgment of the inspectors, in which I am inclined to concur, that the extension of this system to our other prisons would be attended with advantage to the convicts and profit to the State.

The records of the prisons show an improved state of discipline, resulting, doubtless, from more strict administration, and the incentive to good conduct held out to the convicts under the authority of a recent act of the Legislature, allowing them to earn certain deductions from the period of imprisonment, by the careful observance of prison regulations.

It is not improbable that some modifications of our prison system will be recommended by the Convention for the revision of the Constitution, and hence I forbear to enter more largely upon the discussion of this branch of the public interests. The whole subject of our prison administration, the punishment and reformation of criminals, and the exercise of the pardoning power is worthy of grave and thoughtful consideration. Much has already been accomplished, but much more remains to be done in perfecting reforms which seem to be attainable through well-guarded and enlightened legislation.

QUARANTINE—PUBLIC HEALTH—HARBOR OF NEW-YORK.

The number of alien immigrants who arrived at the port of New-York during the past year was 242,738, being 9,320 in excess of last year. Immigration is one of the sources of the wealth of our country, and an essential element of its progress and power. It is estimated that during the last twenty years about 4,000,000 of immigrants have arrived at the port of New-York alone, and we may safely assume that these accessions, together with their natural increase, amount at present to 8,000,000, or nearly one fourth of our entire population. While it is true that our cheap and fertile lands, our profitable pursuits, and our free institutions invite them hither, it is also true that commerce and industry generally follow the march of the immigrant. A glance at the rapid growth of our Northwestern States and of some of our Northern cities plainly discloses the influence of this cause upon our general prosperity.

Our recent civil war has removed the obstacles which tended to discourage the immigrant from settling in the Southern portion of our country, but which will now claim to participate in this agency so important to its early recovery from the devastations of war and the degradation of labor consequent upon the long prevalence of Slavery. The Commissioners of Emigration deem it a privilege to extend a hearty welcome to the new comers, and direct their footsteps to these inviting fields of industry and profit. It will be regarded as a duty we owe alike to our institutions and to the emigrant whom we invite to our shores, to encourage and foster a wise distribution over our country of these inflowing elements of national wealth and progress.

The fund under the control of the Commissioners is created by a *per capita* tax of $2 50 for each alien, which is devoted mainly to the support of the sick and indigent upon their arrival at the port, and in maintaining suitable agencies to carry out the humane purposes of the law establishing the Board. The landing depot at Castle Garden has been improved, the facilities for landing purposes increased, and new appliances added for the comfort and security of the immigrant. From the fund thus obtained, also large and beautiful hospital buildings have been erected on Ward's Island, where the unfortunate and afflicted are kindly cared for, and prepared for the new associations and the active affairs of the land of their adoption.

The improved sanitary condition of the Metropolitan district during the past year, and the decrease in the mortality of the cities of New-York and Brooklyn, are important and gratifying.

This district, the centre of American commerce and the *entrepôt* of foreign immigration, though almost constantly threatened during the past season, has been secured from the ravages of epidemic diseases, and the business and commercial interests of the State have suffered no interruption. The success of these efforts has justified the demand of an enlightened public, for intelligent and scientific administration of the health laws in the most populous portion of the State. It will be readily understood that our extensive commerce with nearly all parts of the world, and the vast and steadily increasing immigration to our shores from Europe, are constant sources of danger to the health and lives of our citizens from the importation of contagious and infectious diseases. From statistics furnished me by the Health Officer, it appears that since the 1st day of January last, 148 vessels have been placed under quarantine. In addition, over 200 vessels came from ports known to be infected with yellow fever, and these were required by law, as well as by common prudence, to be detained a sufficient time to determine whether they were free from disease. The danger to which we are exposed, and the disaster that would be likely to follow from inefficient or incompetent administration of our quarantine and health laws, are not lightly to be estimated.

The hospital authorized to be erected on West Bank, under the act of 1866, has so far progressed that its final and successful completion is promised early the coming season. This, it is believed, will meet one of the great needs of the sanitary authorities, but they will still be without warehouses for infected goods, proper facilities for well passengers detained under quarantine, or a suitable landing and boarding station. The duty of the General Government to provide such warehouses is generally conceded, and I am not without hope that Congress will yet take measures to this end.

Provision was made by the act of April last, for the temporary occupation of Barren Island, as a place for the detention of well passengers under quarantine, and for a permanent station on Coney Island. A site for the latter was selected by a board of officers charged with that duty, but the commissioners have been restrained by injunction from taking possession. The law authorized the selection of a suitable site on the west end of the island. It was deemed proper that it should embrace a sufficient area to secure complete isolation, and thus avoid any possible danger from its use for quarantine purposes, but I am advised that the Court has decided that the powers of the board were limited, and that they had no right to take the question of isolation into consideration. The effect of the decision has been to render that portion of the act inoperative, and your attention is respectfully directed to the question whether there should be further legislation to promote the original object.

The Police, Fire and Central Park Commissioners have continued to discharge their important functions to the satisfaction of the people of the State, and in a manner especially acceptable to the communities more immediately affected by their action.

An act was passed by the Legislature in 1865 to authorize the erection of warehouses and docks in the port of New-York for quarantine purposes. These docks and warehouses were designed to facilitate the discharge of cargoes from vessels not infected with disease, although subject to detention by reason of exposure on the voyage, or in ports from which they sailed. At present such vessels are relieved from their cargoes by lighters, at some point in the bay considerably removed from the main land. It was supposed that the projected warehouses could be erected in the bay, not less than one and a half miles from shore, and a restriction to that effect is contained in the act referred to.

By the same act the Governor was authorized to appoint the Commissioners to confer with the authorities of the State of New-Jersey relative to the insufficiency of the quarantine regulations with that State, applicable to the waters, and land under water, within her jurisdiction. It has been ascertained that a suitable site cannot be found except on lands under water, the proprietary right to which is ceded to New-Jersey by the compact made with that State in 1834. The Commissioners appointed have endeavored to obtain the grant, and the Legislature of that State, by joint resolutions passed in April last, designated Commission to confer with them on the subject. The result of their conference, I am assured, will be communicated to the Legislatures of both States in time for action during the present Winter.

In connection with this subject, my attention has also been called to a prosecution instituted by the late Attorney-General, in the name of the people against the New-Jersey Central Railroad Company, to prevent the construction by that Company, of docks and piers projecting from the New-Jersey shore far out into the bay of New-York. A large area of the bay, comprising many hundreds of acres, is included within these structures. The compact between the States, expressly secured to New-York exclusive jurisdiction over these waters to low water mark on the New-Jersey shore, but subject to the right of the latter State to construct wharves and docks. It is claimed by New-Jersey that the provisions of the compact authorizing such construction, by legal implication, permits their extension and filling in with earth beyond low water mark so far as may be found convenient for commercial purposes. It is sought on this ground to justify the erection by the New-Jersey Central Railroad Company of structures extending a mile into the bay, under grants obtained from that State. If these encroachments on the bay are continued, they will seriously interfere with the use of the harbor and the convenience of general commerce; and if they are in violation of the territorial rights of New-York, this constitutes an additional and conclusive reason for restraining them. In either view, it is obvious that wharf lines on both shores of the harbor should be established, beyond which docks should not be extended. With my sanction, the Commissioners appointed presented the subject to the agents on the part of New-Jersey. It is hoped that a satisfactory arrangement will be agreed upon and submitted to you at an early day.

The questions involved are of the greatest importance. The foreign and domestic trade at the port of New-York is of immense magnitude, and that City is already the rival of the leading seaports of the Old World. In the hope that interests so vast may be further promoted, I think it desirable to continue the Commission.

The whole subject relating to obstructions of the harbor, and a more commodious and complete system of wharves and piers, is of grave public importance, and I respectfully commend it to your careful consideration.

SPECIAL LEGISLATION.

In my last annual message I alluded to the importance of strict adherence to the policy indicated in the first section of the eighth article of the Constitution, which provides that corporations may be formed under general laws, "but shall not be created by special act, except for municipal purposes and in cases where, in the judgment of the Legislature, the objects of the corporation cannot be attained under general laws." Acting in the spirit of this provision the Legislature, from time to time, framed laws of general scope and application, almost wholly removing the necessity for special charters. It seems to me that this regulation should be strictly observed, and that exceptions should be admitted only in cases of extreme hardship, and when the public good clearly justifies a departure from the general rule. The pressure of private interests has led to its disregard, and we have seen individuals and associations obtain by inconsiderate legislative grants unnecessary and extraordinary special privileges and powers. In a period of vast transactions and great commercial activity competition in every department of enterprise finds increased stimulus, and you doubtless will be frequently invoked to advance schemes which promise individual advantages and the promotion of objects seemingly meritorious. The danger lies in the tendency to give projects for private advantage and gain an undue prominence, to the prejudice of the vast public trusts committed to your special and immediate supervision. The last Legislature passed more than one thousand bills, of which nine hundred and seventy-four received my approval, covering twenty-six hundred printed pages. Of this number one hundred and twelve only were of a general public character, while three hundred and thirty-seven related exclusively to private interests, and five hundred and twenty-five had merely a local bearing. If it is considered that the work of preparing, examining and maturing these measures was compressed into a period of less than four months, it will be apparent that a great proportion of the bills must have been passed without careful examination and a deliberate consideration of their provisions and legal effect.

More than one-half of these bills were enacted during the last ten days of the session, and notwithstanding close application on my part in the discharge of the duty devolving upon me, four hundred and ninety-four did not receive my approval until after the adjournment of the Legislature. This is not wholly an exceptional case. With my immediate predecessor, two hundred and eighty-one bills the first year of his term, and two hundred and forty the second year, were acted upon after the close of the session, and obviously from the same cause. It cannot be doubted that a firm adherence to the policy indicated in the Constitution would tend to more careful legislation, and a great reduction in the number of the laws. It is a significant fact that the French House of Deputies, during its last session, of more than five months' duration, enacted only one hundred and thirty-five laws. The Parliament of Great Britain, during the years 1865 and 1866, enacted but three hundred and ninety-six; and the Thirty-eighth and Thirty-ninth Congress of the United States, embracing a period of four years, enacted only three hundred and twenty-eight laws, including those of a private and public character. This comparison gives support to the prevalent opinion that we not only legislate too much, but that a portion of the measures over which the Legislature exercises jurisdiction are imperfectly considered, uncalled for, and lead to embarrassment and confusion.

Entrusted by the Constitution with the authority to impose taxes for public purposes, and charged with the duty of restricting the powers of municipal corporations to contract debts, the obligation resting upon you is alike delicate, arduous and responsible. A large portion of the tax borne by the people is the outgrowth of the recent war, the exigencies of which justified the assent of the Legislature to the large burdens assumed by the State and by localities. But the war has passed, and every consideration of policy, patriotism and interest points to the necessity of a prudent husbandry of the public resources, and a careful avoidance of all experimental legislation for mere private or corporate ends.

EDUCATION.

There are probably few among us who, even amid the pressure of the active affairs of life, fail to recognize the importance and magnitude of our system of popular education. Our people have acted upon the theory that the extension to every class and condition of society, of the means of early education, and facilities for the acquisition of knowledge in after life, contributes to the prevention of crime, the preservation of social order, the security and stability of the Government, and the thrift and prosperity of all who are engaged in the various departments of industry. Our legislation has been based on this liberal and enlightened policy; and the practical result is that our schools are open to the children, even of the poor and the homeless. We have been steadily extending the facilities for instruction in the higher departments. The State has generously and wisely given aid, from time to time, to institutions struggling to rise under the disadvantages of a feeble endowment or a limited patronage. The revenue of a permanent fund, wisely established for the development of the sciences, has been liberally dispensed, and there is reason to believe that our system of education, as a whole, is meeting the just expectations of the people.

The following summary is gathered from the records of the Department of Public Instruction, and from the interesting report of the Superintendent:

For the support of common schools, public moneys, including three-quarters mill tax	$1,403,163 84
Voluntary local taxation in the school districts	5,591,871 06
Rate bills	743,366 72
Other sources	1,134,990 74
Expenses during the year:	
Teachers' wages	4,881,447 53
Libraries	24,414 86
School apparatus	211,6[illegible]7 82
Building and repairs of school-houses	1,712,5[illegible] 36
Miscellaneous and incidental	[illegible] 73
Balance reported on hand	[illegible]
Total number of children and youth between the ages of five and twenty-one years	1,372,3[illegible]3
Number of children between the ages of six and seventeen years	943,6[illegible]9
Number of children of school age who have attended the public schools during some portion of the year	947,162
Teachers employed in public schools for twenty-eight weeks or more	15,606
Number of male teachers	5,363
Number of female teachers	21,218
Number of school districts	11,724
Number of school-houses	11,580
Aggregate number of weeks	257,137
Volumes in district libraries	1,113,147
Number of pupil teachers attending the three normal schools	689
Teachers instructed in teachers' institutes	9,632
Teachers in teachers' classes in academies	1,373
Amount of money to be apportioned for the support of common schools for the current fiscal year	$2,400,134 65

The report further shows that the number of children and youth in daily attendance at the public schools is 30.62 per cent. of the entire number between five and twenty-one years of age, or 44.54 per cent. of the whole number of children between six and seventeen.

In my last annual message, expressed the opinion that the propositions for the location of normal and training schools in the villages of Fredonia, Brockport, Cortland and Potsdam, would be carried into full effect at the earliest practicable period. That opinion has been confirmed. The erection of the buildings has been vigorously prosecuted, and when they are finished and furnished, with the grounds upon which they are located, the value cannot be less than $400,000. The schools at Fredonia and Cortland will be open for the reception of pupils during the ensuing Summer or early Autumn. The main part of the building at Brockport is completed and occupied for a normal school, which is in successful operation. The Oswego and Albany normal schools, are reported to be in a prosperous condition, each numbering as many pupil teachers as can well be provided with instruction.

The establishment of two additional normal schools has been authorized by law, one at Buffalo and one at Geneseo. The liberality and public spirit of the people of these places will not fail to consummate an enterprise of so much local and general importance. I am informed by the Superintendent of Public Instruction that the law of last Winter which abolished rate bills and charges, though it has been in operation only since the first of October last, is producing a very large increase of the aggregate number of pupils at the schools, and greater regularity in their attendance. It is believed that the additional tax imposed by that law will equal the amount of money which has heretofore been raised by rate bills. It has the effect, as will be seen, to decrease local or school district taxation, by so much as it increases the general State tax. It simply transfers the burden from the few to the many; from those with limited means, but possibly with large families, to the aggregate property of the commonwealth. An examination of the assessed valuation of taxable property in the several school districts of the State will show that even for the support of inferior schools the percentage of taxation in certain districts often largely exceeds that in neighboring districts in which there are superior schools, and the same or a greater number of children of school age. Conceding that the education of the people is a matter of common concern, to which each one should contribute according to his pecuniary ability, the justice of reducing this local district taxation by the general State tax for the support of schools, is apparent. Even should the support of free schools require an increase of this tax, I should still concur in the opinion "that in promoting the great interest of moral and intellectual cultivation, there can be no prodigality in the application of the public treasure."

In all our cities, and in most of our large villages, the education of youth is provided for by special acts, giving enlarged powers to the local authorities, or creating Boards with exclusive control of the schools. They are generally well managed, and it is believed that our schools in the City as well as in the country have advanced the character of our population above that of any other people. If it is true, however, as asserted, that poverty, crime and ignorance still largely prevail in our most populous cities—the result, in part at least, of neglect to educate all the young, should we not extend and improve our schools and bring every child within their influence? In some of our cities, and especially in New-York and Brooklyn, the school accommodations are insufficient, and thousands of children are unable to gain admission. The provision for higher classes and more advanced pupils is not deficient, but the rooms for primary scholars are over-crowded. It is probable that the city authorities have power to correct this defect; but, if otherwise, I feel confident that the Legislature will apply the appropriate remedy.

The Cornell University has been developed quietly and effectively during the past year. One large and substantial edifice in stone has been completed, and another is being pushed rapidly forward. A large number of professors have been chosen, and all the preparation for opening the University has so far advanced as to induce the trustees to announce that students will be received in September next. The law granting to this University the proceeds of the land grant of Congress, continued in force, will form a noble endowment, and place the institution upon a foundation which cannot fail to give it prosperity and permanence. It can hardly be doubted that the original intention of the act to promote agriculture and the mechanic arts will receive, in the progress of this University, its highest fulfilment. Combining the greatest scientific, literary and practical advantages, with a large number of free scholarships open to competition in all the assembly districts of the State, and somewhat connected as it is with our common school system, it seems well worthy of the fostering care of the Legislature, and of the confidence of the people of the State.

I would also call your attention to the State Cabinet of Geology and Natural History, and the importance of keeping up its collections, and of completing the publications connected with the Natural History of the State, which have proved important auxiliaries in the progress of geological science. These works are cited as standard authority in all parts of the civilized world. Our collections have been largely increased during the past year in many of the departments, and perhaps in no other State are the results of scientific research more diligently sought or more carefully preserved. Our material interests are so intimately connected with the advance of science in every department of investigation, that I do not hesitate to commend it to further recognition and support.

The report of the Regents of the University presents the condition of the colleges and academies of the State as highly prosperous. Among the interesting suggestions contained in their statement, is that which relates to the growing munificence of individual citizens in the permanent endowment of the higher institutions of learning. It is stated, however, that instances have occurred in which parties wishing to set aside funds for educational purposes, have been at a loss how to secure their permanent application to the end in view. While the State provides free instruction for all the elements of knowledge, it may properly encourage individual liberality, by providing whatever is needed in legislation for the protection of gifts and bequests to colleges and academies incorporated by the State and subject to its general supervision.

STATE AND NATIONAL INTERESTS.

The prediction of disaster to the country from the emancipation of four millions of slaves, have been most signally falsified by the event. They have exercised the rights of freemen; and as they before proved themselves brave and trusty soldiers, they have now shown themselves faithful and willing laborers, and peaceful and law-abiding citizens. They have diligently tilled the field which others owned, for wages hardly adequate to the support of human life, and they have submitted patiently to the wrongs which others were too ready to inflict. Availing themselves of the means of education wherever the efforts of humanity in their behalf have not been repressed by violence, they have vindicated the wisdom and justice of Congress, in admitting them to share with their late masters in the exercise of the freeman's right of suffrage.

The propriety of this measure, like that of enrolling them in our armies during the war, became in the public mind too obvious to be postponed; it was, however, the occasion of earnest solicitude to many good and loyal men. It is no doubt desirable that those who exercise the elective franchise under a democratic form of government, should be educated and intelligent; but if the right of suffrage was restricted by such a standard, it would not tend to the extension of these advantages, or to the elevation of the humbler orders of the community. It cannot be doubted that most of the privileged class thus created, would be content to retain undiminished, the power deposited in their hands; and few of them would care to raise those below them to equality of political rights. One of the leading merits of our system of representation, is its tendency to secure the benefit of just and equal laws; to interest every citizen in the general welfare and prosperity; extend to all the means of education, and to hold out inducements to honorable exertion and the prospect of advancement. But still more important than the qualification of intelligence and education, is that of loyal allegiance to the Government; and a condition of things existed at the South which made this a vital consideration.

It is conceded that, at the fall of the Confederacy, the States which composed it were "deprived of all civil governments." They were disorganized communities, and while they failed to escape from their obligations by destroying the Union, they succeeded in renouncing their political rights under the Constitution, and in destroying their local State organizations. The President, doubtless, had authority to hold them under military rule until provision could be made for their reorganization under the authority of public law; but he had no right to institute civil government for the insurgent States. He had no power to enact or to repeal an act of Congress. Clearly these were questions for the law-making power of the Government; and to be determined, not by his will, but by the will of the nation, expressed in the form prescribed by the Constitution. His policy, as disclosed, was to assume the prerogatives of Congress, and to exercise in those States the powers relinquished by the Confederate leaders. He not only proposed his own terms to them, but also to the nation, and by reinstating the rebel authority with increased political power, to confer upon the vanquished the fruits of victory. His plan embraced no less than immediate representation at Washington, the Congress at Richmond having been overturned. It was proposed by him to restore those who had been defeated in war to the position of a governing class, ruling those whom they had recently held in bonds, and making laws for the nation which they had tried and failed to destroy. It was a policy revolting to the general sense of national justice and manhood, and acceptable only to those who loved power, hated liberty, or sympathized with the rebellion. From the West, the East and the North came the voice of dissatisfaction, and the work of reconstruction was entered upon by the law-making power to which it belonged.

The desire for an early restoration of the insurgent States to their practical relations in the Union, led the people to hope that the expectations held out to the rebels had not checked the returning spirit of loyalty, which was gaining ground in each of the Southern States after the close of the war. Then it was that Congress, at the first opportunity, in a noble spirit of conciliation and forbearance toward those who had risen in arms against the Republic, proposed in the form of Constitutional amendments, conditions of restoration both generous and just. I did not doubt, as expressed in my last annual message, their prompt acceptance if the communities lately in rebellion were ready to accept the results of war, and return to the support of a government framed by our common fathers. This peace offering, which was promptly ratified by most of the loyal States, was rejected with scorn by the rebels.

They thus put it beyond all question that they were yet animated by the spirit of the rebellion. It is equally clear that there could be no restoration, so far as the issue depended on their voice, except on terms involving the abandonment of the unprotected Southern unionists, and the abject surrender by Congress of increased political power in the Government, to disloyal persons, as a reward for their attempts to overthrow it. This spirit was inflamed by encouragement received from official quarters, until at last the scenes at Fort Pillow were reenacted at Memphis and New-Orleans, in the butchery of unarmed Union men, under the shadow of the Federal flag. This method of reconstruction being thus closed, Congress availed itself of the only remaining opening to an early and peaceful reëstablishment of these States.

It is well known that there was a large body of Union electors distributed throughout the South, consisting of those who were never in sympathy with the rebellion, and of those who, though numbered with the insurgents, were ready to accept the results of war and to return to their old allegiance. These were, however, mainly powerless, because they were largely outnumbered by those with whom they shared the privilege of access to the polls. There was also a large body of men, composing two-fifths of the whole population, born on the same soil, equally true to the Government, and equally powerless, because they were disfranchised. If these two classes were allowed to act together in the use of the rights of our common manhood, it will be seen that the only obstacle was peaceably removed: as together, they outnumbered the rebel electors who prevented the work of reconstruction. Therefore, the question to be determined by Congress was not one of abstract theory, as to the highest qualifications for a wise exercise of political rights. The question in this case, was one of practical statesmanship, in view of the actual condition of the country, and the importance of early and complete reunion. The end to be accomplished involved the peace, the honor and the interests of the Republic. It was essential to the return of order, the removal of military authority and the renewal of commercial prosperity to the States which had been the theatre of war. It promised to secure our future unity and repose; settle our public credit on firm and just foundations, and enable the insurgents to repair the waste of war, and to bear their share of the common burden, which their crime had brought upon the country. Under their pretended State organizations, the local offices were filled by those who defied the authority of the nation, and who had refused to take the oath of allegiance required of every legislative, executive and judicial officer in all the States of the Union, by the sixth article of the Federal Constitution.

The loyal portion of the population was for reunion on an acceptable basis, and giving assurance of our future security and repose. On the other side, the disloyal, emboldened by new hopes, were arrayed in hostility to the people of the Union. Would it have been wise, let me ask, on the part of Congress to make these men the arbiters of reconstruction? Should we have reconstructed the insurgents into a privileged class, and disfranchised the loyal population for the benefit of the rebel minority? Should we have delivered over the white Unionists to the mercy of the enemies, by whom they were pursued and oppressed? Should we have remanded to a condition of serfdom the whole body of the colored race, who became, by the terms of the amended Constitution, entitled like ourselves to the immunities of free citizens? In a word, should we have rejected the aid of those who had proved their loyalty and love of liberty, by befriending our armies at the peril of their lives, and by fighting in our ranks, when victory brought no promotion to them, and when the captive could look only for slavery or death? To questions like these there could be but one response from the representatives of the loyal people.

The work of reconstruction has progressed, though for a time slowly. Constitutions have been framed, so liberal and just in their provisions, as to extort commendation even from rebel Generals. Those who were arrayed against the Government are coming over to its support. The return of liberal institutions, it is gratifying to note, is welcomed in States exhausted by war; and, unless new obstacles are interposed to delay it, we have every reason to believe that the work of restoration is on the eve of final success. While then we deeply deplore the loss of life and the desolations of this sad war, let us rejoice in that it has resulted in the recognition of civil liberty as the common heritage of humanity, and in the establishment of equality of right before the law, as a fundamental principle of free government. I do not overstate the patriotism of the people in the remark that they were never more united than now, in the purpose to hold what has thus been achieved, as the unlooked for results of a causeless and bloody rebellion for the establishment of slave empire and the destruction of the American Union.

I am aware that the obstacles interposed in the way of reconstruction, have naturally tended to withdraw the attention of the people and their representatives from other matters of vital and general interest to us all. Questions affecting the condition of the currency, the volume of debt, the measure of taxation, and the rigid and systematic retrenchment of all our expenditures, come home to every household.

I appreciate the responsible duties which devolve upon you individually and collectively, as well in council as in legislation, and I need not assure you of my hearty coöperation in all that may tend to the honor and interest of the State, and to our common prosperity as a people.

REUBEN E. FENTON.

INTERNAL REVENUE.

Report of the Special Commissioner of the Revenue.

The report of Hon. D. A. WELLS, the Special Commissioner of the Revenue, submitted to Congress yesterday, is a very long and interesting document. Its earlier pages are devoted to a statement of the amount and condition of the National Debt, and to a discussion of the revenue necessary to provide for meeting the expenses of the Government. The following tables are given as exhibiting a comparison of the average annual expenditures of the Government—detail and aggregate—for the decade, 1851 and 1861; and the actual expenditures of the fiscal year ending June 30, 1867:

	1851-61. Average annual, (gold) millions.	1866-7. Actual annual (currency) millions.
For the Civil Service	$23 92	$51 11
For Pensions	1 85	20 94
For Indians	3 83	4 64
For Navy	12 34	31 04
For War, exclusive of bounties	16 93	83 84
Total ordinary expenditures	$57 87	$191 57
Interest on Public Debt	2 81	143 78
Bounties to Soldiers	....	11 38
Total, exclusive of payments for redemption of Public Debt	$60 68	$346 73

And the following table shows the aggregate and specific receipts of national revenue for the fiscal years ending June 30, 1866 and 1867, respectively:

	1866.	1867.
From Internal Revenue	$310,906,984 17	$265,920,474 65
From Customs (coin)	179,046,651 58	176,417,810 88
From Public Lands	665,031 03	1,163,575 76
From Miscellaneous sources	67,119,369 91	42,824,852 50
From Direct Taxes	1,974,754 12	4,200,233 70
Total	$559,712,490 81	$490,526,947 49

The apparent falling off in the Internal Revenue during the last year is due to the reduction of taxes effected by the last Congress—a reduction more than equal to the diminution of the receipts.

In regard to the prospective expenditures of the Government Mr. WELLS states that the interest on the debt must for the present be regarded as a fixed and constant quantity, and he thinks the same ought to be affirmed also of "some minimum sum to be annually made applicable for the redemption of the principal of the debt; for although a rapid reduction of taxation, rather than a rapid reduction of the debt, would seem to be, at the present time, the true policy of the Government, yet the precedent which the United States—in honorable exception of nearly every other nation—has thus far established, viz.: of reducing annually the principal of the debt by some appreciable and significant amount, is one far too valuable, and brings with it too many prospective advantages to be hereafter lightly disregarded." He assumes, therefore, in accordance with this view, that the sum of $50,000,000 is to be annually set aside for redemption purposes, giving with the interest, as a present annual "constant" expenditure, the sum of $180,000,000, for which an equal "constant" of revenue must be provided.

Mr. WELLS thinks that the present condition of the country will fully justify a considerable reduction of expenses in several departments of the Government, and on this subject he makes the following recommendations:

REDUCTION OF EXPENSES.

The Commissioner, therefore, having in view the industry and commerce of the country, and the national revenues—whose interests he is by law required to investigate—would respectfully recommend, as a matter of absolute necessity rather than of expediency, and as a condition precedent to any legislation looking to an abatement of taxation:

First—That all expenditures for the navy be restricted to an amount merely sufficient to maintain the police of the seas, and preserve the public property from deterioration.

Secondly—That the numerical strength of the army be not increased, but reduced, as soon as practicable; that no appropriations be made for ordnance except what is necessary for immediate use, or for fortifications beyond what is required to keep the same in repair.

Thirdly—That no appropriations be made for public works, other than fortifications, except such as are of the most urgent necessity.

Fourthly—That, so long as the necessities of the nation are paramount to those of individuals, no claims for damages sustained in consequence of the rebellion be either paid or considered.

Fifthly—That the heads of the various departments be required by Congress to practice the most rigid economy, and to reduce their employes to the minimum number requisite for the discharge of the public service.

Sixthly—That no money be appropriated for the further purchase of foreign territory, and that no commercial treaty with any foreign nation be ratified of a character calculated materially to diminish the customs revenue.

With the substantial adoption on the part of Congress of an economical policy as above indicated, the ordinary expenses of the Government might, it is believed, be immediately reduced to one hundred and forty millions per annum, which amount would even then be an excess of over 100 per cent. on the ordinary expenditures of the fiscal year 1861. With a saving of from fifty to sixty millions per annum thus effected, a reduction of taxation to an extent sufficient to afford an immediate relief and stimulus to the industrial interests of the country, becomes at once practicable; and this even on the assumption that no increase of the Internal Revenue is likely to accrue from any improvement in the method of assessing and collecting taxes, or from the progress of the country in wealth and population. Thus, for example, a reduction in the annual expenditures of the War Department from $83,841,555, as in 1867, to $60,000,000, would allow a reduction of over 26 per cent. on all the taxes now levied on manufactured products, exclusive of liquors, tobacco, and a few other articles generally classed under the head of luxuries, and still leave to the credit of this department for its increased necessities, growing out of a change in the circumstances of the country, a sum 260 per cent. in advance of what was required in 1861. In like manner a reduction in the expenditures of the Navy Department from thirty-one millions, the requirements of the last fiscal year, to fifteen millions, would supplement all the present revenue derived from the following articles, and allow the taxes on the same to be entirely dispensed with:

All fabrics and manufactures of cotton; all manufactures of wool, including carpets and hosiery;

Or, all manufactures of iron and steel, including machinery, steam engines, &c.; together with hats, leather, and all manufactures of leather, including boots and shoes, saddlery, harness and trunks; with paper of all kinds.

Or, to put the case differently, if a reduction could be effected of thirty millions in the expenditures of the War Department, of fifteen millions in those of the Navy Department, of fifteen millions in those of the Civil Service, with a discontinuance of any further appropriations for what may be called extraordinary expenditures, it would permit the removal, substantially, of nearly all of what are understood to be industrial taxes, and also offset the amount derived during the last fiscal year upon the tax upon raw cotton.

But extensive and sweeping as these changes, founded on a reduction of expenditures, may seem, they in reality indicate but a part of what may be effected in the way of reform.

The Commissioner, in both of his previous reports, has given it as his opinion, and adduced facts in support of the same, that not over fifty per cent. of the amount of the assessed Internal Revenue taxes is received in the National Treasury. The trouble here is not, in the main, the character of taxation, but the character of the administration and machinery employed to collect the taxes. The discussion of this topic will be entered upon hereafter; but it is obvious that if the premises of the Commissioner are correct, even in a degree, a reform in administration will admit of a reduction of taxation even beyond the limits already indicated.

Assuming, then, the payment required for interest on the debt to be, for the present, an essentially constant quantity ($130,000,000), it is evident that the amount of revenue required to be annually raised by taxation will vary greatly with the disposition which is made by Congress of the so-called "ordinary expenditures." With a reduction of these expenditures to one hundred and forty millions, the annual sum total required to be, at present, provided for, would be two hundred and seventy millions of dollars; but with the ordinary expenditures of the past fiscal year remaining unchanged, this sum rises to nearly $321,000,000. An appropriation, however, of $50,000,000 additional for the redemption of the public debt would increase these amounts, respectively, to $323,000,000 and $371,000,000.

To meet such a requirement for revenue, the customs may, even with some reduction of the present tariff, as has been already demonstrated, be undoubtedly relied on to furnish from one hundred and fifty to one hundred and seventy millions (in gold) annually; leaving to be provided for by other forms of taxation, the sum of one hundred and seventy millions. Of this amount the miscellaneous receipts, which have averaged over forty-seven millions of dollars ($47,640,835) for the last three fiscal years, would, it continued, furnish no inconsiderable proportion; but as the basis of these receipts, mainly the premium on gold, is altogether uncertain, it is safe to refer the collection of the whole amount in question to the Internal Revenue proper, leaving whatever may accrue from miscellaneous receipts to offset contingent expenditures, the payment of bounties, or unexpected deficiencies.

INDUSTRIAL CONDITION OF THE COUNTRY.

Preliminary, however, to an inquiry in detail, respecting the manner in which an Internal Revenue tax of this amount can be best levied and collected, a review of the present condition of the capital and industry of the country, and of their ability to sustain the necessary burden of taxation, seems eminently desirable.

The most noticeable results, drawn from purely domestic sources, which present themselves as evidence upon this subject, may be grouped as follows:

First—Immigration, which continues to flow with uninterrupted volume, at the rate of over 300,000 per annum, making a positive yearly addition to the wealth and producing capacity of the country of not less than $150,000,000.

Secondly—A continued increase in the invention of machinery, and the perfecting of processes for improving and cheapening products; as is more especially made evident by the returns of the Patent Office—the whole number of patents issued for the eleven months ending Dec. 3, 1867, being 10,907, as compared with 9,100 issued during the corresponding period of 1866, 6,220 for the entire year 1865, and 4,637 for the year 1864. This very remarkable increase must not, however, be accepted in its fullest apparent extent, as illustrative of substantial progress. It is so, undoubtedly, in great part; but on the other hand, the real value of many patented improvements, as additions to the substantial wealth of the country, may well be doubted.

Thirdly—An increase in the quantity and value of the national agricultural products—the aggregate crops of all kinds for the year 1867, although less in some respects than what was anticipated, having exceeded, both in quantity and value, those of any previous year.

Fourthly—An increase in the capital invested, and in the number and capacity of establishments for manufacturing purposes. In order to obtain some certain information on this subject the Commissioner, at the commencement of the last calendar year instituted measures for collecting and recording such data relative to every department of industrial progress as were available. The results thus obtained would require a volume for their publication; and, although somewhat imperfect and miscellaneous in their character, they establish, nevertheless, beyond a doubt and in a most curious and interesting manner, the fact that great and substantial progress in manufacturing industry has been achieved in nearly every section of the country.

In the manufacture of cotton, the amount of machinery at present in the country, and which is substantially engaged in the work of production, is from 15 to 20 per cent. more than existed at the beginning of the war; while the export trade in coarse cottons, formerly (before the war,) large, but afterward almost entirely lost, is now recovering with gratifying rapidity. In the department of woolen industry, notwithstanding the recent unusual depression of this interest, the erection of new mills has continued, with a reported general improvement in the character of the products.

In the department of iron industry, the number of blast-furnaces for the manufacture of pig iron, in operation during the past year, has been in excess of that of any former period, while an unusually large number of new furnaces are now in process of construction.

During the same period the rolling-mills of the country were generally in continuous operation; new establishments of this character, and new and extensive works for the manufacture of Bessemer steel have also been erected; while a marked increase in the American product of ordinary steel is reported.

The Commissioner would also, in this connection, call attention to the fact that, notwithstanding the almost continued reported depression of the iron interest in the United States, the average annual increase in the domestic product of pig iron is remarkably uniform, and greatly in excess of the ratio of the increase of population; the annual ratio of increase of pig iron, from 1850 to 1866, having been in excess of eight per centum, while that of population from 1850 to 1860, was about 3½ per cent.; or, stated differently, the increase in the production of pig iron, from 1810 to 1866, was 2,371 per cent., while that of population was 410 per cent. The annual ratio of increase in the product of pig iron in the United States since 1855 has also been greater than in Great Britain.

The increase in the production of anthracite coal (which may be taken as a measure of the production of all American coal) during the year 1866, was about three millions of tons over the product of 1865, on a gross return for the former year of 12,399,747. This extraordinary increase was referred at the time in part to a speculative revival of trade and industry succeeding the termination of the war; and also to the stimulus of very high prices. These stimulants, however, if they were really influential, have clearly not operated in any degree during the past year, and yet the gross product of anthracite coal sent to market has not materially diminished; the deficiency up to the 30th of November, 1867, in the aggregate of coal sent eastward from Pennsylvania, having been only 170,041 tons, as compared with the movement of the corresponding period of 1866; while the stock on hand at the various markets available for consumption, at the close of the season of 1867, was estimated at less by 250,000 tons than the stock on hand at the close of the two preceding years. It seems, therefore, certain that the conditions of ability to consume—which conditions are mainly industrial—have not become impaired during the past year; or, in other words, the industry of the country has developed during the past year to such an extent as to render what in 1866 seemed abnormal and uncertain now legitimate and permanent.

The record of the export trade in petroleum for the last three years has also been very similar to that of coal. Thus, for the years 1864 and 1865, the annual export of petroleum, with the advantage of a high premium on gold, averaged about thirty millions of gallons; but during the year 1866 the exports suddenly rose to an aggregate of over sixty-five millions; and this extraordinary increase, which originally might have seemed speculative and temporary, has during the past year been substantially maintained.

In the Department of Commerce and Navigation the Commissioner reports an increase of tonnage upon the Northern lakes and other inland waters in excess of that of any former period, the increase of tonnage engaged in commerce upon the lakes during the past year being estimated at fully 15 per cent., or about 40,000 tons, (exclusive of vessels of small capacity.) According to the returns of the Chicago Board of Trade, the increase, under the new classification, in vessels and tonnage upon the lakes for the year ending March, 31, 1867, over the corresponding period in 1864 was as follows:

	Vessels.	Tonnage.
1864	648	202,304
1866	997	281,077

The American commerce employed upon the ocean has also recovered in a degree, during the past year, from its recent extreme depression.

The returns of the leading railroads of the country for the ten months ending Oct. 31, 1867, also indicate an increase of commercial movement over the corresponding period of 1866; the absolute increase in the net earnings of seventeen of the principal lines having been equal during this period to $11 per mile, or to 1.23 per centum. The month of October, 1867, is reported as probably the most prosperous of any recorded month in the history of American railroads.

The aggregate business of the country for the fiscal year 1867, as measured by the returns of the Internal Revenue, from the taxes on sales and special taxes, (licenses,) does not, moreover, indicate any falling off as compared with the preceding year, but, on the contrary, a slight increase.

The aggregate amount of the business transacted in the leading commercial cities of the country, by wholesale and retail dealers in merchandise and liquors, and by auctioneers and merchandise brokers, during the fiscal year ending June 30, 1867, as deduced from the returns of taxes on "sales" and "licenses" was approximately as follows:

New-York	$1,976,565,000	Pittsburgh	$76,240,000
Philadelphia	616,697,000	Louisville	72,949,000
Boston	646,407,000	Brooklyn	61,448,000
Baltimore	307,076,000	Milwaukee	58,165,000
New-Orleans	367,591,000	Cleveland	56,117,000
St. Louis	234 891,000	Mobile	54,291,000
Cincinnati	180,753,000	Buffalo	51,783,000
Chicago	174,245,000	Detroit	50,471,000
S. Francisco	161,225,000	Charleston	36 574,000
Providence	78,904,000	Newark	34,396,000

In Europe, some measure of the prosperity of the people can, it is believed, be obtained by noting the rise or fall in the consumption of certain articles, which cannot be considered as belonging wholly to the catalogue of necessities—such as tea, coffee and sugar. If we now apply this standard to the present condition of the United States, the result obtained is certainly not discouraging. Thus, the consumption of coffee for the eleven months ending Nov. 30, 1867, as indicated by the distribution from the five principal Atlantic ports, was 18,628,064 pounds, as compared with 14,782,208 pounds for the corresponding period of 1866, and 11,795,616 pounds for that of 1865; while the average monthly consumption of imported sugars for the year 1867, deduced from the same data, has been 7,088,480 pounds, as compared with a monthly average of 5,862,050 pounds for the preceding five years.

Omitting any reference in detail to the marked increase in the number of houses erected during the past year—estimated by good authority to be greater than in any former year of our national existence—or to the increase in the manufacture of agricultural implements, salt, paper, edge tools, cutlery, chains and a variety of other articles, we will cite but one other illustration, drawn from domestic sources, of the financial strength of the country. As has been already shown, the national expenditures, exclusive of appropriations for the redemption of the public debt and for interest, attained during the five years from 1861 to 1866 the extraordinary average of over $712,000,000 per annum; to which must also be added the great increase during the same period of State and local expenditures. Now, while by far the largest portion of the money represented by this expenditure was borrowed, it must nevertheless be borne in mind that the average annual money statement for the years specified, is in a great degree, if not entirely, the measure of the labor annually furnished to the Government in the form of commodities or services rendered in the army or navy; for the war, in the main, was conducted by means of the services of the soldiers rendered at the time, and by means of the food, clothing, and material of war raised or made during the period of hostilities, and for which money or an acknowledgment of indebtedness was given. It therefore appears that during the years from 1861 to 1866, labor and commodities were continually withdrawn from the productive employments of peace to the destructive occupations of war, and that the measure of this unproductive diversion was in excess of $712,000,000 per annum; and yet during the continuance of all this drain, the Northern and Pacific States did not cease to make a real progress in the creation of substantial wealth. Thus, the aggregate of the Northern crops measured in bulk or quantity, and not in money, did not decrease, but increased; the area of territory, placed under cultivation was continually enlarged; railroads continued to be built, mines to be opened, and mills, stores and dwellings to be erected. But hostilities have now ceased and peace has returned; and with such a change in the condition of affairs this question becomes both pertinent and suggestive:—if a portion of the country could contribute of its surplus labor and capital an annual value of $21 07 *per capita*, for destructive purposes, will it not be easy for the whole country, with its labor and capital restored to productive employments, to contribute $8 73 *per capita* for the payment of interest, expenses, and the reduction of the debt? And yet the payment of this sum will meet at present an annual expenditure of $140,000,000 for ordinary expenses, $130,000,000 for interest, and $50,000,000 for the reduction of the principal of the debt; and if the same rate of *per capita* taxation be continued for the future, it will extinguish the entire principal of the debt in less than twenty years, even if it shall become necessary to add to the above estimate of $140,000,000 for ordinary expenses a sum equal to $2 per head on the average annual increase of population, which average increase may be expected to augment the population of the United States, by the year 1884, to nearly sixty millions (60,000,000.) Furthermore, this proposed rate of $8 73 per capita, which is only about three-fourths of the rate of taxation paid in 1866, after reducing the rate of that year to gold, can be obtained without a recourse to any of the internal taxes which materially impede production, as will be elsewhere demonstrated; and as all past experience shows that the wealth of this country increases in a much more rapid ratio than population, the burden of the uniform rate of $8 73 per capita, will become annually less and less onerous.

But notwithstanding this exhibit, there are many persons both in public and private stations who, either intimidated by their own apprehensions or misled by their own lack of information, consider it to be their present mission to magnify the burden of the National, State, and local debts of the country, and to predict for the nation an inability to either carry or extinguish them. The data presented sufficiently proves, however, that so far as the material strength and development of the country are concerned, these gloomy anticipations have little or no foundation; and in respect to the largest absolute debt of any one of the States, viz., that of New-York, which has recently been discussed in an official report in such a manner as tends to create distrust and impair credit, the Commissioner would call attention to the fact, that the estimated present average annual value of the apples alone, sent to market from eight of the sixty counties of that State, viz., $4,500,000 to $5,000,000, is sufficient to pay the interest on the entire debt, and add about $2,000,000 annually to the sinking fund; or, in other words, if all other forms of industry or production in the State of New-York should cease to contribute to the State debt, but the apple-trees in the eight counties referred to should continue to grow and produce, their annual product, if devoted to this purpose through the patriotism of their owners, would in less than ten years extinguish the whole debt, including the present unliquidated cost ($18,000,000) of the Erie Canal.

THE EXISTING COMMERCIAL DEPRESSION.

In presenting a picture so full of encouragement in respect to our financial and industrial future, the Commissioner does not need to be reminded of the depressed condition of commercial, mercantile and industrial affairs, for a reference to his former reports will prove that much of what has of late occurred was both foreseen and predicted. An analysis of the causes—immediate and direct—which have led to this depression, will, however, show that they are in no small degree general, and not local in their character; confined to no one country, and the result of a natural and not unexpected reaction from a period of high prices, speculation, and over-production. In fact the people of the United States have great cause of congratulation that the wave of commercial depression which, since the termination of their war, has swept over the commercial centres of the whole civilized world has brought so little of disaster to their interests, inasmuch as there is not to-day a country in Europe in which the paralysis of industry is not greater, the failures more numerous, and the prospect of an early return of commercial prosperity and activity less encouraging than in the United States.

In his previous report the Commissioner, as the result of a carefully instituted and conducted inquiry, was led to refer the abnormal and unsatisfactory condition of the producing interests of the country mainly to three agencies, viz.: Scarcity of skilled labor; an irredeemable paper currency; and unequal and heavy taxation—the general resultant of all which was seen in an unnatural condition of high prices for both labor and commodities. Subsequent and continued investigations have afforded no ground for questioning the accuracy of these conclusions; but, at the same time, it must be apparent to even the most casual observer that things have not remained stationary.

During the past year the supply of labor, disturbed by the war, has more and more returned to its accustomed avocations, and prices in many departments of industry, especially those in which no high degree of skill is requisite, have gradually receded. With cheaper food supplies, consequent upon a more abundant crop of cereals than was really harvested, this reduction would have been even more decided than at present. As it is, the scale of wages reported as generally paid for mining, for the puddling and rolling of iron, for ordinary labor in the manufacture of machinery, and especially for the manufacture of textiles, has been very considerably reduced. On the other hand, the fall in the price of many staple commodities has been even more marked and significant. Thus, for example, the fall in the price of "middling" cotton in the New-York market has been from 35 cents per pound in September, 1866, to 16 cents in November, 1867; of cotton fabrics, during the past year, from 30 to 33 per cent.; of domestic wool, average coarse and fine, from 25 to 33 per cent., or to lower prices, in gold, than the average in any one year since 1827; of ordinary woolens, domestic, from 25 to 30 per cent.; foreign, from 35 to 40 per cent.; of lumber, coarser qualities, 15 per cent.; finer, 20 per cent.; of coffee, (good Rio,) 11 per cent.; of tea, (Oolong,) 12 per cent.; of copper, (ingot,) 22 per cent.; of sheet iron, (American,) 20 per cent.; of printing paper, 22 to 25 per cent., and of anthracite coal, at tide-water, from $9 93 per ton in October, 1865, to $5 50 in October, 1866, and $4 50 in October, 1867.

It is obvious, therefore, that in addition to the causes flowing from the war, and which have been operative since its conclusion, to render unsatisfactory the industrial and financial condition of the country, we have now another disturbing element in the very marked reduction of values above noted; and it is mainly, we believe, to the losses and paralysis of industry thus occasioned, that the protest against taxation and contraction, and the demand for legislative relief has now become more urgent than at any former period. It should, however, be borne in mind that severe as may be the shrinkage of values recently experienced, affecting alike the producer and exchanger, the process is not only a healthy one, but one which has long been foreseen to be inevitable. It is, in fact, the transition from inflated to legitimate prices—a transition which must precede the reëstablishment of industry on any sound and healthy basis. In short, the same tendency to recover from disease through natural agencies would seem to characterize the body social and politic as is recognized in the body organic; and the lesson which enlightened medicine teaches in regard to the one would seem to be equally applicable in respect to the other, viz., that "soothing and sustaining," rather than "heroic" treatment is most likely to promote and hasten recovery.

It is not easy, moreover, to see in what manner the shrinkage of values in question—the immediate cause of the present industrial and financial depression—could have been averted by any recent legislation of Congress, even if it had been deemed desirable; or what connection—other than purely imaginary—there has been between the policy of the Treasury, as regards contraction or funding, and the paralysis of business, which is an invariable accompaniment of a fall in prices. Thus, for example, cotton, both in the form of fabric and raw material, has declined because it seems certain that the season of 1867-8 is to close with a stock of more than a million of bales in excess of the requirements of Europe and the United States for consumption; wool, because the great wool-producing countries of the world have within a comparatively few years again and again doubled their entire product and export; paper, because the capacity to manufacture has been augmented from twenty to thirty per cent. within the last sixteen months; freights on the Northern lakes, because more tonnage has been put afloat than was required to transport the entire product that required to be transported; copper, because of the excessive and cheap product of the Chilean mines; and coal, because twice as many mines have been opened, and twice as much capital invested as was necessary to supply the product needed. And this detailed exemplification might be much further extended if deemed desirable. In short, *the immediate chief cause of the fall of prices has been an over-production, which the great profits of former high prices have both stimulated and occasioned*; and it cannot be shown that the consumption of any one of the great staple commodities, (wool possibly excepted.) has, during the last year, materially diminished; while the consumption of some is known to have largely increased.

Reviewing the events of the past year, it would seem, furthermore, that so far from there having been any adverse influence exerted upon prices through a contraction of the currency, the tendency, in truth, has been entirely in the opposite direction; for it cannot be doubted *that a fall of prices equivalent, on the whole business of the country, to at least ten per cent. must have been equivalent to a large addition to the machinery of exchange before existing.* What *the practical increase of the currency* effected indirectly in this manner has amounted to, cannot be definitely stated, but in the opinion of the Commissioner it *has not been less*, during the last twelve months, *than one hundred millions of dollars.*

The true theory of legislation under the present condition of affairs would seem to be, not to suspend or delay recovery—painful though it may be—from abnormal prices and over-production by further inflation, but that relief should be afforded to the greatest extent possible by the removal of taxes which impeded production taxes, which, when first imposed, were drawn from profits, and were therefore, to a certain extent justified, but which with the present reduction of values, fall mainly upon capital.

The Commissioner also would call attention, in this connection, to the fact, that while the material abatement, or entire removal of internal revenue taxes from particular articles or classes of articles made by the Thirty-ninth Congress has proved of substantial benefit, and has brought to the revenue system something of simplification, yet the relief experienced by the whole country has not been proportioned to the amount of revenue abandoned; or to what the relief probably would have been had an equivalent reduction been made in the form of a uniform percentage on all the so-called industrial taxes. The reason for this undoubtedly is, that the continued imposition of taxes on the great majority of products has been used as a pretext or a cover for refusing to make abatement in the prices of those which were entirely exempted or favored, and in proof of this some instances could be referred to, in which the reduction of taxation on particular articles was almost immediately followed by an enhancement of their price; and of many in which the price remained nearly stationary.

It cannot, however, be now doubted, that a removal of all the internal taxes, which materially impede production, with, possibly, some slight modifications of the tariff, will be followed by an immediate and great revival of domestic industry; inasmuch as evidence of the most conclusive character has been presented to the Commissioner, showing that the decision respecting the continuance or removal of taxes on certain leading branches of industry, will, of itself alone, determine whether manufacturing at current prices shall be carried on at an actual loss, or with a small margin of profit.

In the previous report of the Commissioner it was proved that, while up to the commencement of the year 1867 the average advance of commodities was about 90 per cent., that of wages was not in excess of 60 per cent. Now, however, the case is being entirely reversed; commodities have fallen so much more rapidly, that *the purchasing power of wages—even when reduced—is probably greater at the present time than when they had attained their maximum.* The condition, therefore, of domestic industry, when once revived through the removal of taxes, will probably continue to improve with great rapidity, for production will rapidly follow consumption, and production in turn is the great legitimate source of both national wealth and national revenue.

But important as may be the demands on behalf of industry, the first and paramount consideration in any proposed revision of the revenue system is to fully insure to the Government an ability to meet its expenditures; and although a removal of the so-called industrial taxes can, as already shown, be provided for in a great degree by the reduction of expenditures, yet even then there will remain, over and above the receipts from customs, a very considerable sum to be raised from internal or domestic sources. The assertion, however, is frequently made, and is not unweighty in argument, that the whole of this sum can and ought to be easily raised by the imposition of taxes on spirits, tobacco, and a few other articles of luxury; but such a conclusion plausible as it may appear, unfortunately finds little support in the results of any previous domestic experience.

To determine, however, what basis for practical legislation in the way of reform really does exist, the Commissioner would next ask attention to the sources available for internal revenue, other than those dependent upon the ordinary industries; and for the purpose of eliminating in this discussion to the greatest extent possible the element of uncertainty, he bases his estimates in all instances upon the supposition that the existing faulty and imperfect system of revenue administration is to be, for the present, substantially maintained and continued.

DISTILLED SPIRITS.

Of the various available sources of Internal Revenue that of distilled spirits ranks first in importance. The attempt, however, thus far to collect any legitimate revenue from this source has, as is well known, proved a most lamentable failure, and for the following obvious reasons: First—The tax has been placed at such a rate as to constitute in itself so great a temptation to fraud, that average human nature, as it exists in the United States, is not able to resist it. And secondly—The system under which the officers have been selected to collect the tax and supervise the manufacture has not, thus far, recognized honesty, intelligence and business capacity as the first, only and essential qualifications for appointment.

The Commissioner does not propose to enter into any argument to prove the truth of these statements, for the experience of the last two years has made them, as it were, self-evident; but he would ask attention, briefly, to what may be regarded as the positive facts of the case.

The amount of distilled spirits produced in the United States, immediately prior to the year 1861, undoubtedly approximated to one hundred millions of gallons per annum. After that year the production greatly declined; first, by reason of the substitution of the cheaper distillates of petroleum in the place of burning-fluid for illuminating purposes; and, secondly, on account of the tax, which, by greatly enhancing the price of alcohol largely diminished its uses for industrial, scientific and medicinal purposes. The imposition of the tax, in the first instance, probably diminished in some degree the consumption of cheap spirits for drinking; but this influence was only temporary in its duration, and all the evidence obtainable is to the effect that the consumption for drinking purposes is now greater than at any former period.

The present production of distilled spirits in the United States, theoretically available for assessment and revenue, is undoubtedly about fifty millions of proof gallons per annum; and although statements implying a larger annual production and consumption are continually put forth, and are made to some extent the basis of financial reasoning, they are supported by no evidence, and are entirely unworthy of credence.

The largest amount of revenue collected in any one year, since the imposition of the present tax of $2, has never been in excess of thirty millions of dollars, ($29,482,078 in 1866, and $29,164,409 in 1867,) or, in other words, the Government has thus far succeeded in collecting the tax on somewhat less than one gallon of proof spirits to every three gallons that has been manufactured.

The tax thus evaded has not, however, through the enhanced price of spirits, enured, to any considerable extent, to the benefit of the consumer; which enhancement, if not on an average equal to the cost of manufacture, plus the Government tax, has been sufficient to afford an annual aggregate of profit to the illicit dealers, of at least $30,000,000; which sum, moreover, may be taken as the measure of the present inducement to evade and defeat the law. Under these circumstances the practical question which presents itself is this: What can be done to draw from a source, which all are agreed should contribute largely to the expenses of the Government, a greater amount of revenue?

As the failure to collect the revenue from distilled spirits has been due, in no small part, to the fraudulent complicity and incompetency of the revenue officials is a fact that cannot be questioned, the first step, therefore, in the way of reform, would seem to be to provide for the immediate enactment of a new and different administrative system. The success of such a measure, however, judging from the little favor given in the XXXIXth Congress to the so-called "Civil Service bill," is, at least, doubtful; and in case the reform under consideration should now be ordered by Congress, some considerable time would inevitably elapse before the new system could be made effective.

But even accepting the question of reform as settled, it is certain, in the opinion of the Commissioner, that its influence would only in degree compass the end desired. The States of Central Europe, with a dense population and thoroughly organized police, have also provided a civil service administration, which insures the highest degree of integrity and capacity in its officers, and yet in Austria, Prussia, Belgium, Holland and the smaller German States, the idea of collecting any large amount of revenue from a high tax on distilled spirits has been practically abandoned. In France, furthermore, the recent advancement of the tax on spirits from sixty-six cents to about ninety cents per gallon, has brought no considerable increase of revenue, and the measure, financially, is reported to the Commissioner as a practical failure. In Russia, the Government secures a large revenue from spirits only by monopolizing the business of distilling all domestic liquors, and selling the products. In Great Britain alone is the collection of a high tax on spirits (10 shillings per gallon) in any degree successful; but here, contrary to general assumption, the tax is not in excess of that adopted in the United States, but somewhat less, (viz.: 7s. 4d.=$1 83,) being levied on the imperial gallon, and on a different standard of proof. In Great Britain, moreover, a mixture of alcohol is allowed to be used for industrial purposes, duty free, under certain circumstances; and the Commissioners of Inland Revenue, in their annual report for 1863, assert, "that if this mixture had not been devised for the relief of our manufacturers, it would have been almost impossible to maintain the present high rate of duty."

In discussing, during the past season, the expediency of a high rate of duty with the leading officers of the British Excise, the opinion was also expressed to the Commissioner, that were the system to be commenced *de novo* in Great Britain, a collection of the present tax, even with their almost perfect revenue administration, would be found very difficult. It should be also noted, that in Ireland, where the conditions of population and police are somewhat different, the tax on spirits is resisted to a much greater extent than in England or Wales; the present average number of arrests in Ireland for illicit manufacture being nearly *three thousand per annum*, which ratio applied to the population of the United States, would be equivalent to upward of nineteen thousand per annum.

But, while admitting the results of European and domestic experience in this matter, the opponents of a reduction in the rate of taxation will undoubtedly again present, as they have heretofore, the argument that all the reasons to be given in favor of the reduction of the rate of $2, will apply equally well to almost any lower rate that can be practically adopted; or, in other words, that the manufacturer who will cheat with the tax at $2, will continue to do so at fifty cents; and that the removal of all extraordinary inducements to fraud will be equivalent to abandoning all idea of raising from spirits any considerable amount of revenue. To this it may be said:

First—That, in determining the tax, there is certainly some line of demarcation between moderation and excess, and that $2 per gallon is excessive, and higher than is imposed by any other nation.

Secondly—That the inducement of the great profit to be obtained from evading a $2 tax undoubtedly tempts many to engage in illicit manufacture who would be unwilling to do so with a certainty of realizing a much smaller rate of profit. This proposition, although almost seemingly self-evident, finds a striking confirmation in the fact that the number of distilleries, in certain sections of the country, has increased just in proportion as the tax on spirits has been augmented. Thus, for example: In the Eighth Collection District of the State of New-York there was, before the Internal Revenue law went into operation in 1862, but one distillery; when the tax of 20 cents was imposed, some five or six additional distilleries were started. When at 60 cents, about one dozen were in operation; but this number under the $2 tax increased to about forty. Furthermore, the tax collected in one distillery in this same district in one month in 1864, under the 60 cents tax, was one-third more than was paid in the aggregate by thirty distilleries in the eight months succeeding Nov. 4, 1864, when the tax was $2; or, in other words, one distillery in one month in 1864, paid $58,819 at 60 cents per gallon, while thirty distilleries in eight months of 1866-67, paid, at $2 per gallon only, $33,664.

Thirdly—The reduction of the tax to fifty cents per gallon would entirely prevent the extensive and increasing smuggling of distilled spirits on the northern frontier, as the tax in the British Provinces would then be in correspondence or in excess of our own, and thus cut off all margin for profit. It would also greatly diminish or entirely destroy the illicit manufacture of spirits from molasses in the seaboard cities, as this article (mainly imported) could not, by reason of its greater cost, be used to advantage as a substitute for grain. The extent to which legitimate industry is burdened by the continuance of the present tax, was fully discussed in the report of the Revenue Commission in 1865; but one striking illustration, growing out of the events of the past year, may be adverted to. In the Spring of 1867, the Drug Exchange of Philadelphia passed a resolution that in order to assist the Government in the collection of the tax on distilled spirits, they would in no instance buy or become parties either directly or indirectly to the sale of any spirits, for less than the average cost of production, plus the Government tax. These resolutions have, it is believed, been faithfully adhered to, and the result is, that the manufacturing druggists and chemists of Philadelphia have experienced a great decay in certain branches of their business, which have been attracted elsewhere by the competition of the more unscrupulous.

The Commissioner would therefore recommend, as he has done in his previous reports, that the attempt be no longer persisted in on the part of the Government to collect a tax which all experience shows cannot be collected, and whose continuance is utterly demoralizing in its influence, and in a high degree injurious to industry, *but that the rate be reduced to fifty cents per gallon as a maximum.*

Whether any loss of revenue would occur from any such reduction may well be doubted, especially when it is remembered that the Government has thus far received but a small additional revenue in any one year from a tax of $2 per gallon, over and above what it did for the fiscal year ending June 30, 1864, when the tax was from 20 to 60 cents per gallon.

In order, however, to insure against any loss of revenue, but rather to make its increase certain, the Commissioner would propose a new system, based on the plan of dividing the collection of the tax between the manufacture of the spirit and its sale, and making both a part of one and the same system. The leading features of this system are as follows: *First*—To reduce the tax to 50 cents per proof gallon as a maximum, and make its collection obligatory at the place of manufacture; abolish all bonded warehouses for the storage of spirits, except possibly a temporary wareroom at the distillery, and forbid all transportation of spirits in bond. Recognizing, also, the fact that any legislation which is certain to bring relief to and promote the industrial interests of the whole country is sufficient to warrant the disregard of the interests of a comparatively small number of individuals, the special tax or license to be imposed upon distillers, now $100, should be advanced to at least $1,000, and that the same should be made applicable to rectifiers.

The impracticability of the plan of collecting the tax through what is called the "capacity" system, has been so completely demonstrated by the Commissioner of Internal Revenue in his recent report, that any further reference to it is unnecessary.

Some one of the recently invented spirit meters may, however, afford such additional safeguards against fraud as to render its obligatory use most desirable. It should, however, be borne in mind that the use of a meter will only prove effective against fraud in the case of distilleries which are known and recognized; and that it is the secret distilleries, working illicitly, that are likely to prove hereafter the most difficult to manage. It is not probable that even an effective reform of the administrative system would do much toward breaking up the very large number of illicit stills which are believed to be in continual operation in the remote and sparsely settled sections of our country; but for these a reduction of the tax is the only remedy, for illicit whisky, on the average, costs at least fifty per cent. more than that produced legitimately, on a large scale, with the most economical forms of apparatus.

In estimating the probable amount of revenue to be derived from a tax of 50 cents per gallon on proof spirits, it should also be remembered that there would be, with this reduction, a very large increase in the use of alcohol for industrial purposes; which increase good authorities have estimated at from eight to ten millions of gallons per annum. Such a result, furthermore, would bring with it this additional advantage: that it would lead to an increased market for several million bushels of Western grain; and that much of the grain which would thus be made applicable for use, being damaged by overheating, is of little value for any other purpose than the production of alcohol. On an estimated increased annual product of from fifty-five to sixty millions of gallons of proof spirits, and through the increase recommended in the "license" or "special" tax on distillers and rectifiers, the Commissioner is of opinion that a tax of 50 cents per gallon would yield a revenue of over $25,000,000 per annum.

Secondly—The special tax annually imposed on retail dealers in liquors is now $25; and is at present yielding a revenue of about $3,000,000 per annum. With the reduction of the tax on the manufacture of proof spirits to 50 cents per gallon, this special tax might be advanced to $100, thereby increasing the aggregate revenue from this source to from $10,000,000 to $12,000,000 per annum.

Thirdly—The special or license tax imposed on wholesale dealers in liquors is $100 when the annual sales are not in excess of $50,000, and one-tenth of one per cent. on the amount in excess of that sum. The revenue obtained during the last fiscal year from these taxes was, respectively, $982,135 and $114,715, making a total of $1,096,850. The special tax imposed upon rectifiers is $25 for each 500 barrels produced, and yielded, the last fiscal year the sum of $80,470. The total amount received from both wholesale dealers in liquors and rectifiers was $1,177,320.

The Commissioner would propose that the special taxes referred to under this head should be repealed, and that a tax of from two to three per cent. be imposed on the value of all spirits sold at wholesale, to be paid monthly, and a tax of ten cents per gallon on all spirits rectified, to be paid weekly. A tax of two and a half per cent. on sales, and ten cents on spirits rectified, will, in the opinion of the Commissioner, yield a revenue, which cannot be easily evaded, of at least twenty millions of dollars per annum; making a total amount of annual revenue which can probably be derived from the tax on distilled spirits, under the proposed system, of from fifty to sixty millions of dollars.

The demoralizing influence of great gain from a successful evasion of the law in the production of distilled spirits being also in a degree taken away by a reduction of the tax in the first instance, a large indirect gain of revenue from other sources might also be reasonably anticipated.

FERMENTED LIQUORS.

The continued increase of the revenue from the tax on fermented liquors is gratifying; yet the amount received from this, in common with all other sources of internal revenue, is undoubtedly much less than what is legitimately due to the Government. An annual increase of about $700,000 since the method of collecting the tax by means of stamps was adopted, indicates that the new plan has not been unsuccessful; though a part of the increase noted is undoubtedly due to a legitimate increase of production and consumption, especially of lager-beer.

The amount of revenue that may be relied on from this source during the next fiscal year is about $6,000,000. The statistics obtained relative to the erection of additional breweries and malting houses furthermore indicate, that the production and consumption of malt liquors, and theoretically of revenue, is now increasing at the rate of from ten to fifteen per cent. per annum. Were the proposed reform in the administration of the civil service to be effected, an immediate increase of revenue from this source to $7,000,000 per annum might, in the opinion of the Commissioner, be safely anticipated. As an additional safeguard against fraud, it has been proposed to the Commissioner to substitute for the present paper stamp a species of metallic stamp, secured to the barrel by a simple and ingenious device, in such a way that the stamp can be attached without trouble, and yet not removed without such defacement as to make its further use almost impracticable.

TOBACCO.

As a source of internal revenue tobacco ranks next in importance to distilled spirits. The collection of a legitimate revenue from tobacco is, however, environed with even more difficulty than is experienced in the case of distilled spirits, while the frauds perpetrated in the manufacture of tobacco are, in the opinion of the Commissioner, comparatively greater. Some of the principal methods reported to the Commissioner, by which these frauds are accomplished, will be briefly stated.

First—The chief and most extensive agency by which the revenue is successfully evaded grows out of the complicity or incompetency of officials. In fact, the present method of collecting the revenue is made so far dependent upon individual inspectors, that when honesty is wanting the check derived through inspection becomes almost worthless.

Secondly—The use of counterfeit or illegal inspection brands. Each Inspector furnishes his own brands in whatever style he chooses, and there is no uniformity in the method of inspection. In some districts the brand "smoking" appears on the casks or packages which have been inspected and branded as such; while in other districts this word is omitted; thus enabling "chewing" tobacco to often escape with a fifteen cent tax; when by law it is required to pay forty cents. Inspectors are frequently removed; but when this is the case they retain their brands, and there is nothing but general vigilance to prevent inspection in large quantities, either by themselves or others, after their removal. Stencil cutters, in executing an order from an Inspector, may make any number of *fac similes* and dispose of them to manufacturers; or any dexterous person can imitate a branding-plate so closely as to prevent the counterfeit markings from being readily detected.

Thirdly—The continuous use of inspected packages, and the collection of the inspected heads and portions of packages once used to be used again in the construction of new ones.

Fourthly—Having a large quantity of smoking tobacco inspected and afterward removing it and substituting chewing tobacco—charged with a higher tax—in its place.

Fifthly—In some districts it is customary in order to facilitate business, to allow small packages or bundles of from one to ten or more pounds each, to be sold without inspection marks, the manufacturers simply entering into a small book the amounts, to be added up occasionally by the Inspector. In this manner no inconsiderable proportion of "fine cut," sold in rolls or foil escapes taxation.

Sixthly—An irresponsible person may rent a cheap building, purchase some old machinery, hire motive power, obtain a license and give bonds for $3,000 for the purpose of manufacturing smoking tobacco. He may obtain his leaf from another interested party, or buy it daily, and dispose of his goods as fast as made. Under the present law he can continue this business for sixty days, have his tobacco properly and faithfully marked and branded, and become a debtor to the Government on account of the taxes on his product, from $20,000 to $25,000. Before the expiration of the sixty days, he disappears, leaving to the Government his machinery and bond—if that happen to be good—amounting in all to, perhaps, a value of $5,000. The manufacturer in question, thus disappearing, appears again under another name, in another locality, and again successfully perpetrates the same system of evasion.

Seventhly—The use of hand-cutting machines in families throughout the country.

Eighthly—The abuse of the bonding system.

Under these circumstances it is not surprising that an inquiry into the state of the tobacco trade should reveal the following anomalous results:

Smoking tobacco, marked as properly inspected, is reported as being extensively sold at from sixteen to twenty cents per pound, when the elements of its cost are as follows: Raw material, seven to eight cents per pound; cost in manufacturing, one and a half to two cents; tax fifteen cents; making a total net cost of about twenty-four cents. Fine-cut chewing tobacco is also largely sold at much less than its proper net cost, supposing the taxes to have been paid upon it.

The result of such transactions is, that legitimate manufacturers are struggling to do business in the face of a ruinous competition, while the unscrupulous are rapidly accumulating large fortunes. Respectable dealers also gradually yield to the apparent necessities of the case, and purchase their tobacco, without question, where it is offered the cheapest.

The Commissioner would also state that the books of some of the largest tobacco manufacturers in this country show that their aggregate sales of smoking tobacco for the whole of the last year have not been in excess of the average of sales which, before the imposition of the tax, were effected in a single week.

The interests of the Government require, and the people expect that a large revenue shall be collected from tobacco, but by what method of law and procedure the difficulties which attend the collection of the taxes imposed on this article can be best overcome, it is not easy to say. In truth the subject has never yet received from any officer of the Government that thorough investigation and study which its importance demands, and which have been given to other specialties of taxation. A very slight investigation, however, would seem to establish the fact, that in this, as in nearly every other department of the Revenue, the main cause of the present discreditable condition of affairs may be referred back directly to the imperfect administration of the law, growing out of the manner in which the Inspectors are selected and appointed. Remedy this, and the difficulties which now attend the enforcing of the law and the collection of the taxes will, in a great degree, be removed.

In addition to such reform, the trade very generally, as the result of their experience during the past few years under the Internal Revenue, have united in a recommendation, that the taxes on tobacco of all kinds be collected and paid by means of stamps, elaborately engraved, and representing specific quantities. The exact method in which the stamps shall be used is, however, to some extent, a matter of disagreement among the advocates of the proposed new system.

By some it is proposed, that there shall be no restriction upon the method of packing tobacco, but that stamps shall, by requirement of law, be affixed to every package, including foil and roll; and that all packages in excess of three pounds in weight, shall have, in addition to the stamp, the brand of an Inspector. The portion of the trade referred to also recommend: *First*—That the tax be reduced from forty to twenty cents on chewing, or from fifteen to ten cents per pound on smoking tobacco; and that in such case the prepayment of stamps be made compulsory; or that in case the tax be not reduced, the bonds of all manufacturers of chewing and smoking tobacco be largely increased, and the issue of stamps on credit by the Collector be limited to fifty or seventy-five per cent of the amount of the bond. Other representatives of the tobacco trade, not less influential and intelligent than the former, recommend that the law be so amended as to require the sale of all chewing and smoking tobacco to be made in packages to which a stamp is affixed: that the maximum weight of packages shall not exceed one pound; that all smaller packages shall be some multiple of a pound in ounces; that, for convenience and simplicity in calculation, the taxes be fixed at 16 cents per pound, (or 1 cent per ounce) for smoking tobacco; and 32 cents per pound (or 2 cents per ounce) on chewing tobacco, in place of the present rates of 15 and 40 cents; that prepayment of the taxes be made in all cases obligatory; and that all packages of tobacco offered, or held in possession, for sale, without the requisite stamp affixed and canceled thereon, be forfeited.

The taxed production of tobacco for the fiscal year 1867, was 45,635,000 pouns. Whith the adoption of the stamp system and the requirement of sale in packages, the Commissioner, from data furnished to him by the trade, is of the opinion that taxes, as a minimum, could be collected from sixty million pounds of chewing tobacco, and from thirty to forty million pounds of smoking tobacco—thus greatly increasing the revenue at present derived from this article.

Furthermore, the trade all unite in recommending that the use of hand machines for cutting tobacco for family use, or other purposes, be strictly prohibited, or made subject to a heavy special tax or license; that all brands now in use by Inspectors be canceled or destroyed, and that new ones, of uniform and elaborate design, be prepared and issued to Inspectors by the Treasury Department at Washington; and that the return of the same to the Commissioner of Internal Revenue, when worn out or broken, or at the expiration of office, be made obligatory.

It is also recommended that it be made hereafter a penal offence for any stencil-cutter, or other person, unless employed by the Department of the Treasury, to cut or make any plate for the branding of tobacco.

In these recommendations and suggestions of the trade the Commissioner generally concurs, and is further of the opinion that the adoption of the stamp system, coupled with the requirement as to the sale of chewing and smoking tobacco in packages with prepayment of tax, will be found most to the interest of the revenue. The details of the plan, which does not propose any restriction as respects the sale in packages, drawn up by a committee of the trade in the form of a law, will be found in an appendix to this report, marked D.

The plan of collecting the tax from cigars, by means of a small stamp of thin paper attached to the "cut" or "light" end, has been often proposed, and would seem to be not impracticable. If such a plan could be adopted and carried out, and the tax fixed at one cent on each cigar, a very large additional revenue might be derived from this article, and at a very small expense for collection. As the present consumption of cigars, domestic and foreign, in the United States is estimated at from one thousand to twelve hundred millions per annum, a tax of one cent for each cigar on this consumption would, theoretically, afford an annual revenue of from ten to twelve millions of dollars; while the receipt from this source during the last fiscal year were less than three and two-thirds millions.

The total revenue derived during the fiscal year ending June 30, 1867, from the internal tax on cigars and tobacco, was $19,705,827. From this source during the next fiscal year, with the present method of collection remaining unchanged, a receipt of $20,000,000 may be reasonably anticipated; but with reform in administration, and the use of stamps upon tobacco, as indicated, this revenue might probably be increased to $30,000,000 as a minimum.

INCOME TAX.

A considerable falling off in the revenue to be derived from the income tax, for the present and succeeding fiscal years, may be expected, both from the reduction of the tax under the act of March 2, 1867; and also from the losses recently experienced through the shrinkage in the value of commodities. The amount, in the opinion of the Commissioner, which may be anticipated from this source for the next fiscal year, will be about thirty-five millions of dollars.

Under the present law imposing an income tax, the exemption of $1,000 from taxation is allowed unqualifiedly to all persons returning an income. The allowance of an exemption of this character in the original framing of the law was undoubtedly founded upon an English precedent, which exempts from taxation incomes of less than £100; allows an abatement of £60 on all incomes of £100 a year under £200, but does not allow any deduction from incomes in excess of £200, the object being not to favor the recipient of large or ample revenues, but only those whose incomes are sufficient to meet the most moderate expenditures. In the United States the same good purpose has been recognized, and its attainment secured by an income exemption of double the amount allowed in Great Britain; but the original object of the exemption would appear to have been entirely lost sight of in making the exemption absolute and unqualified; for what in the one case is an allowance to necessity, becomes in the other a mere increase of abundance. The Commissioner therefore recommends that the law be so amended, that the exemption shall apply only to incomes which are not in excess of $1,500 to $2,000.

There would also appear to be another curious anomaly in the law imposing an income tax, which allows on the one hand an unqualified deduction from income of the amount paid for rent, and on the other hand does not consider as income in any degree the rental value of property held and enjoyed by its possessor. In this there is no little of inconsistency, for while in all other departments of the revenue it is accepted as a fundamental principle that luxuries especially should be taxed, in this they are specially exempted. Thus, under ordinary circumstances, a house and a portion of land is regarded as a necessity, but it may be made a luxury—so much so that the term palace or palatial, as applied to a residence is used figuratively to express the highest degree of luxury. There would seem, therefore, no good reason, when a sufficient and proper sum is exempted in the first instance from an income tax, why this exemption should be further increased by the addition of rentals or rental values; and in any event, it seems right that if an individual chooses to employ his wealth by occupying tenements and ornamental lands, whose rental value is the representative of large property, that all such rental in excess of a certain amount should be considered as a luxury, and taxed accordingly.

STAMPS.

The revenue from stamps, during the last fiscal year, was $16,094,718; and the receipts from this source are likely to increase, under almost any circumstances, an estimate of $17,000,000 for the next fiscal year—1868-9—must be considered as moderate. The present legitimate revenue from stamps ought to be at least $25,000,000, and would be, were not the tax evaded by an omission to use stamps in accordance with the requirements of the law, and by a non-cancelation and re-use of them. These two methods of fraud may be greatly checked by providing for a closer and more effective inspection; and by requiring that henceforth all revenue stamps shall be printed in fugitive inks (water colors)—as is the general practice in Europe—and that some common and effective method of cancellation be made obligatory for all stamps exceeding twenty-five cents in value—at least as regards brokers, bankers, lawyers, notaries and commercial men, having a fixed place of business. Recognizing the necessities of the Department in this latter particular, several most ingenious inventions and devices—mechanical and chemical—have been submitted; and it seems probable that, at no distant day, some plan can be adopted by the Treasury which will render the successful reuse of a stamp once canceled all but impossible.

As the law now stands, receipts for the payment of any sum of money or debt exceeding $20 in amount, are liable to a stamp of the value of two cents; but the law does not prescribe definitely whether the stamp shall be affixed or cancelled by the maker or receiver of the receipt. It is believed, that if the obligation was made definite and imperative upon the maker, some increase of revenue would accrue, and some cause of misunderstanding be obviated. As a tax of this character, moreover, is not onerous, does not in any degree impede industrial production, and yields considerable revenue, the Commissioner with a view of increasing the revenue, would recommend that the law be so amended as to make all receipts in excess of $10 in place of $20, liable to stamp duty.

And in recommending these several augmentations of taxes, the Commissioner would take occasion to say, that his object is so doing is not a desire to absolutely increase the internal revenue, but to insure to the Government such an amount of revenue from a few unobjectionable sources, as will allow of the removal of those taxes which are unquestionably impediments in the development of the country.

LEGACIES AND SUCCESSIONS.

The receipts of revenue from taxes on legacies and successions ($1,861,429) have increased during the past year about $700,000; but it is clear that the Government does not as yet collect from these sources more than one-half of the amount to which it is rightfully entitled. With a view of insuring a more perfect collection of these taxes, the appointment of special officers charged with the execution of this portion of the Internal Revenue act would seem to be desirable, an an intelligent and careful supervision of the transactions on which these taxes are based is necessary to secure a legitimate revenue. For the next fiscal year a revenue of $2,000,000 may be safely counted upon from these sources.

TAXES ON GROSS RECEIPTS, BANKS, SALARIES AND MISCELLANEOUS.

The revenues derived during the last fiscal year from the above several sources were as follows:

From taxes on gross receipts, (under which head are included the receipts of telegraph, express and insurance companies, the passenger receipts of railroads, steamboats and stages, of lotteries and theatres, and formerly of advertisements)	$7,444,719
From bank dividends, circulation and deposits	9,990,358
From tax on salaries	1,029,992
From miscellaneous taxes, viz.: from billiard-tables, carriages, watches, &c., also from passports	2,033,369
From fines, penalties and forfeitures	1,459,171
Total	$21,957,609

Making an allowance for the repeal of the tax on advertisements and some other possible deficiencies, it will not be unreasonable to expect that substantially the same amount will continue to be drawn from these sources in the immediate future.

The whole amount collected from theatres, museums, opera and concert halls, on account of the special tax of $100 imposed on the same, during the last fiscal year, was $18,146; which amount would indicate the existence of about one hundred and eighty establishments of this character in the United States. The amount received from the tax of two per cent. on the gross receipts of such establishments was $194,639. By substituting in place of this latter tax a fixed sum for each performance, to be paid by means of permits sold by the Collectors of the several districts, under proper restrictions, or by increasing the tax on gross receipts to four per cent., the annual revenue from this source, could, it is believed, be considerably increased.

TAX UPON RAW COTTON.

As the cotton tax and the reasons in favor of its repeal have been considered in a recent special report, any further detailed reference to this subject is here omitted. If the Commissioner, however, in now advocating the repeal of a tax, for the imposition of which he was formerly earnest, should seem to have exposed himself to the charge of inconsistency, he would say in reply, first, that it is of much greater importance that he should be ultimately right than that he should have been consistent; and, secondly, that the argument which was legitimate in favor of the tax when cotton was from thirty to fifty cents per pound, and the tax constituted but a fraction of the planters' profit, entirely fails of application when the price of cotton has become so greatly reduced that the tax necessarily falls upon capital.

RECAPITULATION OF INTERNAL REVENUE RECEIPTS AS ESTIMATED.

It will be remembered that, according to the estimates heretofore presented of expenditures and receipts from customs, there remained to be provided for from internal revenue sources the sum of $170,000,000. Of this amount it is believed that the sources above referred to in detail may be relied on to furnish $152,000,000 under almost any contingency, without the necessity of the further continuance of a single one of the so-called industrial taxes.

The receipts from these several sources may be recapitulated as follows, viz.:

From distilled spirits, (new system)	$50,000,000
From fermented liquors	6,000,000
From tobacco and its manufactures	20,000,000
From income	35,000,000
From stamps	17,000,000
From legacies and successions	2,000,000
From banks, railroads, &c	10,000,000
From salaries	1,000,000
From gross receipts	7,440,000
From miscellaneous, (schedule A, &c.)	2,100,000
From fines, penalties, &c	1,460,000
Total	$152,000,000

Accepting the above estimates as correct, there then remains to be provided for from some other sources a deficiency of $18,000,000 necessary to make up the required sum of $170,000,000, with such additional amount as may be provisionally required to meet unexpected or extraordinary contingencies.

SPECIAL OR LICENSE TAXES.

To meet such deficiency the so-called "special" or "license" taxes, and the taxes on sales, which have not been included in the above estimates, may be relied on; and if it should be thought desirable they may be modified, with little trouble and inconvenience to the business interests of the country, in such a way as to afford a large additional revenue. In fact, this class of taxes are so readily manageable, and admit of such an indefinite expansion without directly impeding industry or production, that they may be considered in the light of a revenue reserve.

The amount derived from the special taxes (licenses) for the last fiscal year was $18,186,446 50; and from sales, auctioneers and brokers, including sales by wholesale dealers in excess of $50,000, $4,114,075 47; making a total of $22,300,521 97.

Deducting from this aggregate the receipts from the special taxes on distillers, rectifiers, and wholesale and retail dealers in liquors—which it is proposed to make hereafter a part of the new system for collecting a revenue from distilled spirits—there remains the sum of $18,156,518.

It is, however, recommended, in the event of the entire removal of the so-called industrial taxes, to place the manufacturers and the wholesale dealers on a corresponding basis, and impose upon them a special tax of $100, when the value of their annual sales is not in excess of $50,000, and an additional tax of $2 for every additional $1,000 in excess of $50,000. This modification of the law will, it is believed, be generally acceptable to the industrial interests of the country, and will produce an additional revenue over what is now obtained from the taxes on wholesale dealers of about $11,000,000.

By recasting, furthermore, the whole present schedule of special taxes or licenses, and increasing the amount charged to the different trades and professions in a moderate degree—grading them at the same time in such a way as to render them but little burdensome or oppressive—an aggregate revenue from all these sources may be expected to the extent of about $15,000,000 in excess of the receipts obtained from the special taxes during the fiscal year ending June 30, 1867.

In discussing the expediency of the proposed changes, it should be clearly borne in mind that all our revenue experience during the past five years has conclusively shown that with the exception of stamps there is no class of taxes which are paid so readily and promptly, are collected with so little trouble and expense by the Government officials and impede to so small a degree the industry and development of the country, as the so-called license taxes; and the Commissioner would also ask from Congress the serious consideration of the question, whether it would not be for the gain of the revenue and the contentment of the people to make the proposed change in the license taxes to the full extent suggested, and to apply the surplus revenue derivable therefrom to an immediate reduction of a number of taxes which are regarded as especially burthensome and oppressive; such for example as the tonnage tax on ships and steamers; tax of one and a half of one per cent. on the gross receipts of insurance companies; the tax on merchandise brokers, selling dry goods; or the income tax, which is excessive when compared with the income tax levied in other countries.

COMPARATIVE RECEIPTS AND EXPENDITURES UNDER THE PROPOSED SYSTEM.

The main object, thus far, in this report has been to gather together and clearly present all the information which Congress may desire in deciding the question, whether it is practicable to at once repeal all that class of taxes which impede production and retard the development of the country, without at the same time too greatly impairing the revenues necessary to meet the expenses of the Government.

ESTIMATED RECEIPTS.

Proposed System.

	Millions.	Millions.
From Customs		150
Internal Revenue, viz:		
From spirituous liquors	50	
From fermented liquors	6	
From Tobacco	20	
From income and salaries	36	
From gross receipts	7.4	
From stamps	17	
From special taxes and sales	29.5	
From legacies, &c	2	
From banks, &c., &c	13.5	—181.4
From miscellaneous sources		000.0
Total		331.4

EXPENDITURES NOT REDUCED.

On the basis of 1867.

	Millions.	Millions.
For interest of debt		130
For civil service	51.11	
For war	83.84	
For navy	31.03	
For pensions	20.93	
For Indains	4.64	—191.5
For redemption of debt		0.0
Balance		9.9
Total		331.4

EXPENDITURES AS REDUCED,

For Fiscal Year 1898-9.

	Millions.	Millions.
For interest of debt		130
For civil service	40	
For war	53	
For navy	21	
For pensions	21	
For Indians	5	—140
For redemption of debt	50	
Balance	11.4	
Total	331.4	

REFORMS IN REVENUE ADMININISTRATION.

We come next to the consideration of a subject which is daily becoming one of increasing importance—so much so that if it does not soon receive, voluntarily, the practical attention of the legislative department of the Government, it will of itself ultimately, and at no distant day, compel that attention to the exclusion of every other subject; inasmuch as the necessity involved imperils not only the revenue and consequently the public credit, but even the very existence and maintenance of republican institutions. We refer to the pressing necessity which exists for a complete reform and reorganization of the administrative part of the national revenue system. What a spectacle is to-day presented to the country; of the law in repeated instances breaking down and demanding for itself additional safeguards in the nature of mechanical expedients; of a large proportion of the assessed internal revenue taxes remaining uncollected, or collected for the benefit of some other recipient than the National Treasury; and of fraud and incompetency in official position, becoming daily more apparent and disastrous in their consequences. But in this exhibit, painful as it is, the case is only half stated. The demoralizing influence of successful evasion of the revenue, and the accumulation of profit thereby, has penetrated deeply into the community, and public sentiment has become influenced to such an extent, that no serious disgrace attaches to transactions in which Government is a party, which if committed against individuals would be universally branded as infamous.

The extent of the revenue frauds and of the manner, in part, in which they are effected, have been already referred to in this and previous reports; but, notwithstanding the illustrations thus afforded, and the further fact that the whole subject has, for some time past, formed a theme of general discussion, it is not probable that the public as yet fully appreciate the magnitude of the frauds or the degree to which "cheating the Government" has been reduced to a science. Thus, for example, the fraudulent transactions involved in the manufacture and sale of distilled spirits are popularly supposed to transcend all others; and yet, if the whole truth could be revealed, it would, in the opinion of the Commissioner, be found that the frauds in tobacco and cigars have been comparatively greater than in whisky, and that those in coal oil, in proportion to the amount invested, have not been much inferior to those in either whisky or tobacco.

For the continuance of this state of things there is, in the first place, no necessity, and, secondly, an efficient remedy. It does not exist in Great Britain, France, Belgium, Holland, and the German States; and what does not exist there ought not to be recognized as a necessity here. The response made to a question, put by the Commissioner during the past Summer to a leading official of one of the States above referred to, as to the extent to which the revenues of his Government suffered through the frauds or incompetency of officials, was, "that he doubted whether the losses experienced from such causes, during the previous ten years, had been equal, in the aggregate, to the sum of fifty francs per annum."

Now this same high tribute of praise might also, it is believed, be awarded to the officers of the regular army and navy of the United States, as a class, in respect to their financial transactions with the Government; and if the assumption be true, then the remedy for the evils referred to is most obviously to be found in placing the officers who are to manage the revenues on substantially the same basis, as regards selection, education, tenure of office, and promotion, as the officers of the army and navy; and this, in a few words, is the system which secures efficiency and honesty in the civil service of Europe.

The report on the civil service of the United States, presented to the Thirty-ninth Congress by Hon. THOMAS A. JENCKES, from the Joint Committee on Retrenchment, and the last report of the Commissioner of Internal Revenue, discuss so fully the leading features of the machinery of civil administration which has been found effective in different countries, that any further detailed reference to the subject is here unnecessary.

As, however, some objection to the enactment of a civil service bill of the character referred to may arise from an apprehension that the test of examination, as a condition precedent for appointment to, and promotion in office, will greatly interfere with, or entirely destroy the power of political patronage, the Commissioner would call attention to the fact that the experience of Great Britain in this matter does not confirm any such anticipation. In that country, as in the United States, the use of political patronage for the support of an administration is considered as entirely legitimate, and the distribution of offices, required to fill vacancies, is substantially placed at the disposal of the members of Parliament belonging to the dominant party. The method of procedure, however, is as follows: The member of Parliament applies, in the first instance, to the parliamentary Secretary of the Treasury, who has the distribution of patronage, or to the political head of some department. If the official in question is willing and able to accede to the member's request, he presents the applicant with what is called a "nomination" to one of the offices in his gift. The person nominated does not, however, as a matter of course, enter the public service; for no interest, however powerful, can confirm an appointment unless the nominee is able to obtain a certificate of fitness from the Commissioners of the Civil Service, appointed by the Crown. In order to obtain this certificate, the applicant for office is required, in the first instance, to execute an affidavit respecting his age, physical capacity, moral character and exemption from debt. If this affidavit is approved, he is next subjected to an examination, the satisfactory result of which is followed by an appointment to office. Experience now has shown, that a large proportion of the applicants for office not only fail to sustain the examination, but even do not press their application for office so far as to submit themselves to the required test; the result of which is, that the number of persons whom a member of Parliament is able to gratify, or compliment, by nomination to office, is rendered much greater than it would be, were the nomination, in the first instance, made entirely absolute.

But irrespective of the merits of any particular plan for reforming the civil service, one thing ought clearly to be understood; and that is, that the present system of political patronage, is for the people of the United States, a most expensive national luxury. That the Commissioner may not expose himself to the charge of indulging in mere generalities in making such statements, he submits an actual case drawn from the records of the Department, merely suppressing the names of persons and localities.

There were established at the inauguration of the internal revenue system two collection districts, (which may be designated respectively as A and B,) remarkably similar as respects population, wealth, and the character of their business transactions—more so, perhaps, than any other two districts in the whole country. In both of these districts the principal revenue officers, from 1862 to 1866, were men of unusual capacity and energy, who manifested a pride as well as an interest in the discharge of their duties; and so closely did the revenue receipts in the two districts approximate, that those of A differed from those of B in the first three years of the internal revenue system to the extent of only $13,308 in an aggregate of over four millions—the receipts from A, from 1862 to 1865, having been $4,098,643 02, and from B $4,085,334 56.

In 1866 a partial public but political sentiment in A demanded a change in the revenue office; the member of Congress from the district acquiesced, as did also the Executive and Secretary of the Treasury; while the Senate ultimately confirmed a new appointment. In district B the official was left undisturbed, although great efforts were also made to effect his removal. Since the removal in question was effected, the result of inquiry on the part of the Commissioner has shown that there has been but little change, either as regards the business transacted, or the taxes removed or abated, in the one district, which has not apparently affected the other in a nearly equal degree; and yet the receipts of district A, as compared with district B, fell off during the year succeeding the removal in question about $300,000 more than the difference between the receipts of the two districts for the preceding year—a result mainly attributable to the inexperience of the new official in district A, and the new subordinates which he appointed. In this case, therefore, we have the data for approximately estimating what it cost the Treasury, and consequently the people of the country, for the privilege of making a removal of one efficient revenue officer, for political reasons, and substituting in his place a person entirely inexperienced.

In default of any reform in the administration of the revenue through the passage of a Civil Service bill, regulating the selection, appointment and promotion of officers, the Commissioner would suggest the expediency of detailing, by act of Congress, to the administration of the revenue—as revenue agents, assessors, collectors or inspectors—officers of the regular army and navy, who through a reduction of the active forces, and the necessity of keeping up a large "skeleton organization," may hereafter be unemployed. The fidelity, education and practical intelligence of these officers have already been tested; and in case of any dereliction of duty, or violation of trust, the rules of their respective organizations provide a means for prompt inquiry and speedy punishment.

The Commissioner is also of the opinion, that even with continuance of the present system, a great gain would accrue to the revenue, if the large cities of the country could be consolidated into single collection districts, and placed under the charge of one Assessor and one Collector, in place of the numerous divisions of a limited territory, and consequent multiplicity of officers which are now recognized.

The experience of every State in which the existence of a heavy debt and the requirements for large expenditures necessitate the raising of large revenues, is to the effect that there is no department in which it is more essential that a nation should be wisely as well as honestly served as in that of the Department of Finance; and that the relations of this department are, moreover, so closely interwoven with every form of the industry and capital of a country, that good management on the part of the one is a prerequisite to prosperity on the part of the other. A reform of the civil service by which a greater degree of faithfulness and efficiency is secured in officers whose duties are purely administrative, essential as this may be, will not, therefore, of itself be sufficient to insure for our revenue system all that may be desired for the future; but it would seem to be desirable that there should be provided for the department, as a whole, some better form of machinery for organizing, inquiring, directing and adjudicating, than is now in existence.

Important and responsible as are the two offices of Secretary of the Treasury and Commissioner of Internal Revenue, the duties of their incumbents at the present time are necessarily, to a great degree, clerical, and the mere routine work which daily accumulates upon them is sufficient to almost entirely engross their whole time and attention. In fact, with the exception of the Special Commissioner of the Revenue, whose office is a temporary one, there is no responsible officer attached to the Treasury Department but is so completely occupied with a routine of daily administrative duty as to preclude the possibility of his instituting and prosecuting any original inquiry whatever, in respect to the industry and developments of the country, or the influence which the adoption of any given line of policy may exercise upon them.

The tendency, therefore, of the country, so far as the financial department of the Government is concerned, is rather to drift with the current of events, instead of controlling it.

Profiting by the experience of Great Britain in such matters, the most efficient remedy for this state of things will, in the opinion of the Commissioner, be found *in the creation of a Board of Commissioners of the Revenue, and in transferring to the same the whole business of collecting the revenue, both Customs and Internal, subject only to the general supervision of the Secretary of the Treasury.*

The Commissioner would further propose, that the Board be constituted of five members; a Chairman, who might be at the same time a Deputy or Assistant Secretary of the Treasury; a Commissioner of Internal Revenue, a Commissioner of Customs, and two Solicitors; and that sufficient inducements, in respect to salary and permanence in office, should be offered to secure for these positions the very best talent in the country. To this Board might be referred the determination of all rules and regulations relating to the collection of the revenue; the expenditures to be incurred in respect to the same; the management of all revenue processes at law, and the distribution of all moieties received from forfeitures and penalties, in reward for good service and for valuable information. It should also be an essential feature of their new system that no officer of the Revenue should receive a commission or be promoted until his qualifications for the proper discharge of his duties had been examined into and approved of by the Board of Commissioners.

This plan, which is merely presented in outline, and is essentially the same as that recommended two years ago by the Revenue Commissioner, seems susceptible of being carried out in a manner which would remedy nearly all the imperfections of the present system, and greatly conduce to the best interests of the country.

A strong argument, furthermore, in favor of such a board is to be found in the fact that no revenue system in its details can or ought to be permanent. As resources develop, as forms of industry and commerce modify or change, and as revenue receipts from particular sources increase or diminish, the rate of taxes and the method of assessing them will need to be correspondingly modified. To prepare the basis for such changes by legislation would seem to require that the industry, the commerce and the revenue of the country should be made the subject of special and continued study and investigation by some competent persons.

The discharge of such service, furthermore, does not seem to properly devolve upon Congressional committees, to whom should be assigned the duty of examining and passing judgment, rather than of preparing material and digesting statistics.

If a Board of Revenue, as recommended, should be organized, and a proper selection be made of its members, the Commissioner feels certain that the result of its labors, during the first year of its existence, would save to the nation a sum very far in excess of what would be necessary to meet its expenditures for a lengthened period.

CONCLUSION.

It was originally the intention of the Commissioner to discuss, in connection with this report, the relations of the present tariff to revenue and domestic industry; the practicability of converting duties now *ad valorem* into specific, and the results of a comparison of the prices of labor and of raw material, and of the conditions of production in the United States and in Europe. So much space has, however, been occupied by the topics already presented, that he has thought it expedient to make the subjects now passed over the basis of a subsequent report; especially as some further time is necessary to render their exhibit more complete and satisfactory.

With this explanation, I have the honor to be,
Yours, very respectfully,
DAVID A. WELLS,
Special Commissioner of the Revenue.

BANKRUPT NOTICES.

THIS IS TO GIVE NOTICE—THAT ON THE 27th day of December, A. D. 1867, a warrant in bankruptcy was issued against the estate of JOHN H. ALDRICH, of the City of New-York, in the County of New-York and State of New-York, who has been adjudged a bankrupt, on his own petition; that the payment of any debts and delivery of any property belonging to such bankrupt, to him, or for his use, and the transfer of any property by him, are forbidden by law; that a meeting of the creditors of the said bankrupt, to prove their debts, and to choose one or more assignees of his estate, will be held at a Court of Bankruptcy, to be holden at No. 57 Broadway, in the City of New-York, before Isaiah T. Williams, Register, on the 23d day of January, A. D. 1868, at 2 o'clock P. M.
R. MURRAY, U. S. Marshal,
as Messenger Southern District of New-York.
JAN. 7, 1868.

THIS IS TO GIVE NOTICE—THAT ON the 24th day of December, A. D. 1867, a warrant in bankruptcy was issued against the estate of SPENCER D. SCHUYLER, of the City of New-York, in the County of New-York and State of New-York, who has been adjudged a bankrupt, on his own petition; that the payment of any debts and delivery of any property belonging to such bankrupt, to him or for his use, and the transfer of any property by him, are forbidden by law; that a meeting of the creditors of the said bankrupt, to prove their debts and to choose one or more assignees of his estate, will be held at a Court of Bankruptcy, to be holden at No. 83 Nassau-st., in the City of New-York, before Edgar Ketchum, Register, on the 24th day of January, A. D. 1868, at 12 o'clock M.
R. MURRAY, U. S. Marshal,
as Messenger Southern District of New-York.
JAN. 8, 1868.

THIS IS TO GIVE NOTICE—THAT ON the 20th day of December, A. D. 1867, a warrant in bankruptcy was issued against the estate of THOMAS BENNETT, of New-York City, in the County of New-York, and State of New-York, who has been adjudged a bankrupt on his own petition; that the payment of any debts and delivery of any property belonging to such bankrupt, to him or for his use, and the transfer of any property by him are forbidden by law; that a meeting of the creditors of the said bankrupt, to prove their debts and to choose one or more assignees of his estate, will be held at a Court of Bankruptcy, to be holden at No. 39 Pine-st., New-York City, before John Fitch, Esq., Register, on the 25th day of January, A. D. 1868, at 12 o'clock M.
R. MURRAY, U. S. Marshal,
as Messenger Southern District of New-York.
JAN. 8, 1868.

NOTICE IN BANKRUPTCY.—THIS IS TO give notice, that on the 3d day of January, A. D. 1868, a warrant in bankruptcy was issued against the estate of ABEL DOWNS, of Seneca Falls, in the County of Seneca and State of New-York, who has been adjudged a bankrupt on his own petition; that the payment of any debts and delivery of any property belonging to such bankrupt, to him, or for his use, and the transfer of any property by him, are forbidden by law; that a meeting of the creditors of the said bankrupt, to prove their debts, and to choose one or more assignees of his estate, will be held at a Court of Bankruptcy, to be holden at S. G. Hadley's office, in the village of Waterloo, N. Y., before Sterling G. Hadley, Esq., Register, on the 25th day of January, A. D. 1868, at 10 o'clock.
BENJAMIN ASHBY, U. S. Deputy Marshal,
as Messenger Northern District of New-York.
JAN. 8, 1868.

NOTICE IN BANKRUPTCY.—THIS IS TO give notice, that on the 3d day of January A. D., 1868, a warrant in bankruptcy was issued against the estate of SEABURY S. GOULD, of Seneca Falls, in the county of Seneca and State of New-York, who has been adjudged a bankrupt on his own petition; that the payment of any debts and delivery of any property belonging to such bankrupt to him or for his use, and the transfer of any property by him are forbidden by law; that a meeting of the creditors of the said bankrupt, to prove their debts, and to choose one or more assignees of his estate, will be held at a Court of Bankruptcy, to be holden at S. G. Hadley's office, in the village of Waterloo, before Sterling G. Hadley, Esq., Register, on the 25th day of January A. D., 1868, at 10 o'clock.
BENJAMIN ASHLEY, U. S. Deputy Marshal,
as Messenger Northern District of New-York.
ja 8-1aw2wW

NOTICE IN BANKRUPTCY.—FOR THE District Court of the United States for the Northern District of New-York.—In Bankruptcy.—This is to give notice that on the 11th day of December, A. D. 1867, a warrant in bankruptcy was issued against the estate of JOHN H. NEWMAN, of Watkins, in the County of Schuyler, and State of New York, who has been adjudged a bankrupt on his own petition; that the payment of any debts and delivery of any property belonging to such bankrupt, to him or for his use, and the transfer of any property by him, are forbidden by law; that a meeting of creditors of the said bankrupt, to prove their debts and to choose one or more assignees of his estate, will be held at a Court of Bankruptcy to be holden on the 27th day of January, A. D. 1868, at 12 o'clock M., at Room No. 4, in the Tracy Block, Havana, Schuyler County, N. Y., before Hull Fenton, Register.
W. H. COREY.
U. S. Deputy Marshal, as Messenger.
DATED Jan. 6, 1868.

IN THE DISTRICT COURT OF THE United States for the Northern District of New-York.—In the matter of EDWIN TAYLOR, by whom a petition for adjudication of bankruptcy was filed on the 19th day of December, A. D. 1867, in said court.—In Bankruptcy.—This is to give notice that on the 21st day of December, A. D. 1867, a warrant in bankruptcy was issued against the estate of Edwin Taylor, of Rochester, in the County of Monroe, and State of New-York, who has been adjudged a bankrupt, on his own petition; that the payment of any debts and delivery of any property belonging to such bankrupt, to him, or for his use, and the transfer of any property by him, are forbidden by law; that a meeting of the creditors of the said bankrupt, to prove their debts, and to choose one or more assignees of his estate, will be held at a Court of Bankruptcy, to be holden at office No. 50 Reynold's Arcade, on Buffalo-street, in the City of Rochester, Monroe County, New-York, before Joseph D. Husbands, Register, on the 5th day of February, A. D. 1868, at 10 o'clock A. M.
E. J. KEENEY,
U. S. Deputy Marshal, Messenger.

IN BANKRUPTCY.—IN THE DISTRICT Court of the United States for the Southern District of New-York.—In the matter of JOHN H. VALENTINE, bankrupt.—Notice is hereby given that a petition has been filed in said Court by John H. Valentine, in said district, duly declared a bankrupt under the act of Congress of March 2, 1867, for a discharge and certificate thereof, from all his debts and other claims provable under said act, and that the 29th day of January, 1868, at 12 o'clock noon, at Chambers of said District Court, before John Fitch, Esq., one of the Registers of said Court in Bankruptcy, at his office, No. 39 Pine-st., in the City of New-York, is assigned for the hearing of the same, when and where all creditors who have proved their debts, and other persons in interest, may attend and show cause, if any they have, why the prayer of the said petition should not be granted. And notice is further given that the second and third meetings of creditors of said bankrupt, required by the 27th and 28th sections of the act of Congress aforesaid, will be held at the same time and place.
Dated at New-York on the 4th day of January, 1868.
GEO. F. BETTS, Clerk.
JOHN A. FOSTER, Attorney for Petitioner.
ja8-1aw3wW*

IN BANKRUPTCY.—IN THE DISTRICT Court of the United States for the Southern District of New-York.—In the matter of FREDRICK W. COLEMAN, bankrupt. Notice is hereby given that a petition has been filed in said Court, by Fredrick W. Coleman, in said district, duly declared a bankrupt under the act of Congress of March 2, 1867, for a discharge and certificate thereof from all his debts, and other claims provable under said act, and that the 24th day of January, 1868, at 10 o'clock M., at the office of Isaac S. Williams, Register in Bankruptcy, No. 57 Broadway, in the City of New-York, is assigned for the hearing of the same, when and where all creditors who have proved their debts, and other persons in interest may attend, and show cause if any they have, why the prayer of the said petition should not be granted, and that the second and third meetings of creditors will be held at the same time and place.
Dated at New-York, on the 30th day of December, 1867.
jl-1aw3wW* GEO. F. BETTS, Clerk.

IN BANKRUPTCY.—IN THE DISTRICT Court of the United States for the Southern District of New-York.—In the matter of PHILO T. RUGGLES, bankrupt. Notice is hereby given that a petition has been filed in said Court by Philo T. Ruggles, in said district, duly declared a bankrupt under the act of Congress of March 2, 1867, for a discharge and certificate thereof from all his debts, and other claims provable under said act, and that the 30th day of January, 1868, at 2 o'clock P. M., at the office of Edgar Ketchum, Register in Bankruptcy, No. 83 Nassau-st., in the City of New-York, is assigned for the hearing of the same, when and where all creditors who have proved their debts, and other persons in interest may attend, and show cause, if any they have, why the prayer of the said petition should not be granted, and that the second and third meetings of creditors will be held at the same time and place.
Dated New-York, on the 7th day of January, 1868.
ja8-1aw3wW* GEO. F. BETTS, Clerk.

IN BANKRUPTCY.—IN THE DISTRICT Court of the United States for the Southern District of New-York.—In the matter of ALBERT H. WRIGHT, bankrupt. Notice is hereby given that a petition has been filed in said Court, by Albert H. Wright in said district, duly declared a bankrupt under the act of Congress of March 2, 1867, for a discharge and certificate thereof from all his debts, and other claims provable under said act, and that the 7th day of February, 1868, at 12 o'clock, M., at the office of John Fitch, Register in Bankruptcy, No. 39 Pine-st., in the City of New-York, is assigned for the hearing of the same, when and where all creditors who have proved their debts, and other persons in interest may attend and show cause, if any they have, why the prayer of the said petition should not be granted, and that the second and third meetings of creditors will be held at the same time and place.
Dated at New-York, on the 4th day of January, 1868.
ja8-1aw3wW* GEORGE F. BETTS, Clerk.

DISTRICT COURT OF THE UNITED States, Southern District of New-York.—In Bankruptcy.—In the matter of WILLIAM McLEAN, a bankrupt. The undersigned hereby gives notice of his appointment as assignee of the estate of William McLean, of Poughkeepsie, in the County of Dutchess and State of New-York, within said district, who has been adjudged a bankrupt, upon his own petition, by the District Court of the said District.
Dated Poughkeepsie, N. Y., Dec. 23, 1867.
ROBERT F. WILKINSON,
d25-1aw3wW Assignee.

IN THE DISTRICT COURT OF THE United States for the Southern District of New-York.—In Bankruptcy.—In the matter of JAMES W. STONE, a Bankrupt.—No. 11. Before John Fitch, Register.—To whom it may concern: The undersigned hereby gives notice of his appointment as assignee of James W. Stone, New-York, in the County of New-York, and State of New-York, within the said District, who has been adjudged bankrupt upon his own petition by the District Court of said District.—Dated at New-York, the 7th day of January, 1868.
R. LAWSON, Assignee,
ja8-1aw3wW* No. 360 Broadway.

THE GLORY OF MAN IS STRENGTH.—Therefore, the nervous and debilitated should immediately use HELMBOLD'S EXTRACT BUCHU.

BANKRUPT NOTICES.

IN THE DISTRICT COURT OF THE United States for the District of South Carolina.—In the matter of RAPHAEL L. DAVID, Bankrupt, by whom a petition for adjudication in bankruptcy was filed on the 23d day of December, A. D. 1867, in said Court.—In Bankruptcy.—This is to give notice, that on the 1st day of January, A. D. 1868, a warrant in bankruptcy was issued against the estate of Raphael L. David, of Charleston, District and State of South Carolina, who has been adjudged a bankrupt, on his own petition; that the payment of any debts and delivery of any property belonging to said bankrupt, to him or for his use, and the transfer of any property by him are forbidden by law; that a meeting of the creditors of the said bankrupt, to prove their debts, and to choose one or more assignees of his estate, will be held at a Court of Bankruptcy, to be holden at No. 59 Broad-st., Charleston, S. C., before R. B. Carpenter, Register, on the 21st day of January, A. D. 1868, at 10 o'clock A. M.
J. P. M. EPPING, U. S. Marshal as Messenger.

IN THE DISTRICT COURT OF THE United States for the Southern District of New-York.—In Bankruptcy.—In the matter of COTTON W. BEAN and WILLIAM WILSON, bankrupts. To whom it may concern: The undersigned hereby gives notice of his appointment as assignee of the estate of Cotton W. Bean of Phillipstown, in the County of Putnam and State of New-York, and William Wilson of Hoboken, in the County of Hudson and State of New-Jersey, who were copartners doing business in the City of New-York in said district for the six months next immediately preceding the filing of their petition, and who were on the 18th day of November, 1867, adjudged bankrupts upon their own petition by the District Court of said district.
Dated at the City of New-York, Jan. 7, 1868.
JAMES D. GIBLIN, Assignee,
ja8-1aw3wW* No. 92 Pearl-st., New-York City.

DISTRICT COURT OF THE UNITED STATES for the Southern District of New-York.—In Bankruptcy.—In the matter of SAMUEL BRONNER, bankrupt. The said bankrupt, having filed in Court a petition for a discharge and certificate thereof from all his debts and other claims provable under the act of Congress of March 2, 1867, by order of the Court: Notice is hereby given to all creditors who have proved their debts, and other persons in interest, to appear on the 23d day of January, 1868, at 11 o'clock A. M., at Chambers of the said District Court, before Mr. Henry Wilder Allen, one of the Registers of the said Court in Bankruptcy, at his office, No. 161 Broadway, in the City of New-York, and show cause, if any they have, why the prayer of said petition should not be granted. And further notice is hereby given that the second and third meetings of the creditors of said bankrupt will be held before the said Register at the same time and place. Dated New-York, Dec. 31, 1867.
ja1-1aw3wW* GEO. F. BETTS, Clerk.

DISTRICT COURT OF THE UNITED States for the Southern District of New-York.—In the matter of CHARLES T. TRENCH and BENJAMIN R. MILLER, Bankrupts.—In Bankruptcy.—A warrant in bankruptcy has been issued by said Court against the estate of Charles T. Trench and Benjamin R. Miller, of the County of New-York, of the State of New-York, in said district, adjudged bankrupts upon the petition of their creditors, and the payment of any debts and the delivery of any property belonging to said bankrupts, to them or to their use, and the transfer of any property by them, or either of them, are forbidden by law. A meeting of the creditors of said bankrupts to prove their debts, and choose one or more assignees of their estate, will be held at a Court of Bankruptcy, to be holden at No. 202 Broadway, in the City of New-York, in said district, on the 9th day of January, A. D. 1868, at 10 o'clock A. M., at the office of Isaac Dayton, one of the Registers in Bankruptcy of said Court.
ROBERT MURRAY, Marshal,
JAN. 7, 1868. Messenger.

IN THE DISTRICT COURT OF THE United States for the Southern District of New-York.—In the matter of HORATIO FOSTER and MARIUS C. C. CHURCH, Bankrupts.—In Bankruptcy.—To whom it may concern: The undersigned hereby gives notice of his appointment as Assignee of Horatio Foster, of the City, County and State of New-York, and Marius C. C. Church, of Parkersburgh, in the State of West Virginia, as well individually as forming the copartnership of CHURCH & FOSTER, of the City of New-York, within said district, who have been adjudged bankrupts, upon their own petition, by the District Court of said district.—Dated at New-York the 7th day of January, A. D., 1868.
JNO. SEDGWICK, Assignee,
ja8-1aw3wW* No. 137 Broadway, New-York City.

UNITED STATES DISTRICT COURT—Eastern District of New-York.—Matter of ROBERT NUNNS, a bankrupt.—I give notice that on the 20th day of November, 1867, I was appointed assignee of the bankrupt in the above matter. My address is E. Setauket, Long Island. BRYANT C. HAWKINS.
ja8-1aw3wW

PUBLIC NOTICES.

CORPORATION NOTICE.

Public notice is hereby given, to the owner or owners, occupant or occupants of all houses and lots, improved or unimproved lands, affected thereby, that the following assessments have been completed and are lodged in the office of the Board of Assessors for examination by all persons interested, viz.:

1. For building sewer in One Hundred and Thirtieth-street, between Fifth and Sixth avenues.
2. For paving with stone blocks Forty-eighth-street, from Second-avenue to the East River.
3. For paving Seventy-third-street, from Third to Fifth avenues, with stone blocks.
4. For paving with stone blocks Fourth-avenue, from Thirty-eighth to Forty-third streets.
5. For paving Eighth-avenue, from Forty-second to Fifty-eighth streets, with trap block.
6. For paving Hudson-street from Canal to Ninth-avenue, with stone blocks.
7. For paving with Nicolson pavement Pearl-street, from Wall to Beekman.
8. For regulating and grading Sixty-fifth-street, from Third to Fifth avenues.
9. For building sewers in Tenth-avenue and West-street, between Little West Twelfth and Gansevoort streets; in Eighth-avenue, between Jane and West Twelfth streets, and in Hudson-street, between Perry and Hammond streets.

The limits embraced by such assessment, include all the several houses and lots of ground, vacant lots, pieces and parcels of land, situated on

1. Both sides of One Hundred and Thirtieth-street, between Fifth and Sixth avenues, also the easterly side of Sixth-avenue, between One Hundred and Twenty-ninth and One Hundred and thirtieth streets.
2. Both sides of Forty-eighth-street, from Second-avenue to East River, to the extent of half the block on the intersecting avenues.
3. Both sides of Seventy-third-street, from Third to Fifth avenues, to the extent of half the block on the intersecting avenues.
4. Both sides of Fourth-avenue, from Thirty-seventh to Forty-third streets, to the extent of half the block on the intersecting streets.
5. Both sides of Eighth-avenue, from Forty-second to Fifty-eighth streets, to the extent of half the block either way on the intersecting streets.
6. Both sides of Hudson-street, from Canal-street to Ninth-avenue, to the extent of half the blocks on the intersecting streets; also the north side of Canal-street and the south side of Spring-street, from Hudson to Renwick; also both sides of Barrow-street, from Bedford to Greenwich; also both sides of Grove-street, from Bedford to Hudson streets; also both sides of the streets intersecting between Christopher and Bank streets, inclusive from Bleecker to Greenwich streets; also both sides of West Twelfth and Jane streets, from Eighth-avenue to Greenwich-street; also both sides of Horatio, Gansevoort, West Twelfth and West Thirteenth streets, from Fourth to Greenwich streets.
7. Both sides of Pearl-street, from Wall to Beekman streets, to the extent of half the block either way on the intersecting streets.
8. Both sides of Sixty-fifth-street, from Third to Fifth avenues, to the extent of half the block on the intersecting streets.
9. Both sides of West-street and Tenth-avenue, from Gansevoort to West Thirteenth streets; also both sides of Little West Twelfth-street, from Ninth to Tenth avenues; also both sides of Eighth-avenue, from Jane to West Twelfth streets; also both sides of Hudson, from Perry to Hammond.

All persons whose interests are affected by the above-named assessments, and who are opposed to the same, or either of them, are requested to present their objections in writing, to JACOB F. OAKLEY, Chairman of the Board of Assessors, and one of the undersigned, at their office, No. 32 Chambers-st., basement New Court House, within thirty days from the date of this notice.

JACOB F. OAKLEY,
JOHN D. OTTIWELL, } Board of Assessors
ISAAC O. HUNT,
OFFICE BOARD OF ASSESSORS,
NEW COURT-HOUSE. Dec. 31, 1867.

PUBLIC NOTICE IS HEREBY GIVEN that, on the 13th day of January, 1868, I shall proceed to draw jurors for the following courts, to be held in and for the City and County of New-York, on the 3d day of February, 1868, viz.:

Three panels of 100 Petit Jurors each, for a Supreme Court Circuit, Oyer and Terminer, and Parts 1, 2 and 3.

Two panels of 104 Petit Jurors each, for a Court of Common Pleas, Parts 1 and 2.

Two panels of 104 Petit Jurors each, for a Superior Court, Parts 1 and 2.

A panel of 36 Grand Jurors for a Supreme Court, Oyer and Terminer, Part 1.

A panel of 36 Grand Jurors for a Court of General Sessions.

A panel of 150 Petit Jurors for a Court of General Sessions.

CHARLES E. LOEW, Clerk.

IN PURSUANCE OF AN ORDER OF WILLIAM D. VEEDER, Esq., Surrogate of the County Kings, notice is hereby given, according to law, to all persons having claims against JOHN HASLER, late of the City of Brooklyn, E. D., deceased, that they are required to exhibit the same, with the vouchers thereof, to the subscriber, the Executor of the last will and testament of the said deceased, at his residence No. 13, South 6th-st., in the City Brooklyn, E. D., on or before the 1st day of June next.
Dated this 18th day of November, A. D. 1867.
n.23-1aw6mW* SOLOMON MAHLER, Executor.

PURSUANT TO AN ORDER OF JOHN W. MILLS, Surrogate of the County of Westchester—Notice is hereby given, according to law, to all persons having claims against the estate of Samuel W. Reynolds, late of the town of Greenburgh, in said county, deceased, to present the same, with the vouchers thereof, to the undersigned administrator, of all and singular the goods, chattels and credits of the said deceased, at the office of Prichard, Choate & Smith, No. 49 Wall-st., New-York City, on or before the 16th day of May, A. D. 1868.
Dated this 4th day of November, A. D. 1867.
N16aw6mW* DUNCAN SMITH, Administrator.

DRY GOODS

MISS ANNIE McGLOIN,
NO. 1,270 BROADWAY,
CHILDREN'S AND LADIES' FURNISHING GOODS.

BEADS OF EVERY DESCRIPTION.
M. P. BROWN, NO. 203 BROADWAY.

KID GLOVES AT REDUCED PRICES.—Misses' Sweeds, 50c.; ladies', 75c.; ladies' black, 50c., 75c., $1, $1 25; opera kids, $1; gents', $1 25, two buttons, all colors; cloth and fleeced-lined gloves, gaiters, mittens, scarfs, hoods, &c., in great variety, at ELGERS', Nos. 880 and 882 Broadway, near 19th-st., east side.

$30.000 WORTH OF ELEGANT VELvet and Heavy Beaver Cloak, at 40 per cent. reduction. WM. B. MACKENZIE, at Storms, Thurber & Co.'s, No. 751 Broadway, near 8th-st.

FURS.—WM. MOSER HAS REMOVED FROM No. 41 Maiden-lane to No. 481 Broome-st., west of Broadway, near Mercer-st., where he offers his stock of fine fancy furs and robes at very liberal prices.

FURS AND BONNETS AT HALF PRICE.—Mink Furs $20—a set worth $60; sable Furs $50—worth $100; children's Bonnets, Ribbons and Flowers. Save this. L. BINNS, 577 Broadway, opposite Niblos.

IRON WORKS.

ARCHITECTURAL
IRON WORKS,
14th-st., between Avenues B and C, New-York.
N. CHENY, Vice-Pres't. D. D. BADGER, President.
Fire-proof buildings of every description, and every kind of iron work for building purposes, also for bridges.

FOR SALE LOW—A LOT OF COUNTERS, TAbles and shelving, suitable for a dry goods or clothing house. Apply at 100 and 102 Reade-st., up stairs.

BRAZILIAN PEBBLE SPECTACLES and eye-glasses improve and preserve the sight. H. W. HUNTER, Optician, No. 1,132 Broadway.

The New-York Times.

NEW-YORK, WEDNESDAY, JAN. 8, 1868.

Amusements this Evening.

ACADEMY OF MUSIC,
14th-st. and Irving-place.
BOHEMIAN GIRL. Characters by Miss C. Richings, Mrs. Jas. Arnold, Mr. W. Castle, Mr. S. C. Campbell and Mr. J. A. Arnold.

FRENCH THEATRE.
14th-st., near 6th-av.
MARIE ANTOINETTE. Mme. Adelaide Ristori as Marie Antoinette.

WALLACK'S THEATRE,
Broadway, corner 13th-st.
OLIVER TWIST. Characters by Messrs. J. W. Wallack, E. L. Davenport, Geo. Holland, G. F. Browne, C. H. Rockwell, A. W. Young, Miss Rose Eytinge, Mrs. Vernon, Miss Mary Scott, Miss Mary Barrett.

OLYMPIC THEATRE.
Broadway, between Houston and Bleecker sts.
A MIDSUMMER NIGHT'S DREAM. Leading character by G. L. Fox.

NEW-YORK THEATRE.
Broadway, near 8th-st.
UNDER THE GASLIGHT. Characters by the Worrell Sisters, Messrs. J. K. Mortimer, C. Parsloe, Jr., G. H. Clarke, Welsh Edwards, H. C. Ryner, Langard, Miss Celia Logan, Mrs. Wright.

BROADWAY THEATRE.
Broadway, near Broome-st.
MARY STUART. Leading character by Mrs. D. P. Bowers.

BANVARD'S OPERA HOUSE AND MUSEUM.
Corner of Broadway and 30th-st.
OUR MUTUAL FRIEND. Principal characters by J. W. Albaugh and Miss Mary Mitchell.
MATINEE at 2 o'clock P. M.

BARNUM'S NEW MUSEUM.
Broadway, between Spring and Prince sts.
TWO CAN PLAY AT THAT GAME and LITTLE DEW-DROP, large collection of wild animals, living gorilla, and 300,000 curiosities.

NEW-YORK CIRCUS
14th-st., opposite Academy of Music.
NEW-YORK CIRCUS TROUPE—EXHIBITION OF EQUESTRIANISM AND CLASSIC OLYMPIC GAMES.
MATINEE at 2½ o'clock P. M.

BUNYAN HALL.
Corner Broadway and 15th-st.
"THE PILGRIM," SPLENDID TABLEAUX, GRAND TRANSFORMATION.

STEINWAY HALL.
Nos. 71 and 73 East 14th-st.
A. DESSANE'S FIRST GRAND CONCERT.

COOPER INSTITUTE,
8th-st., between 3d and 4th avs.
BILLIARD MATCH. John McDevitt and William Goldthwait.

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The WEEKLY TIMES, one year	$2
Five copies	$8
Ten copies	$15

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H. J. RAYMOND & CO.,
TIMES Office, New-York.

Notice.

We cannot notice anonymous communications. In all cases we require the writer's name and address, not for publication, but as a guarantee of good faith.

We cannot return rejected communications, nor preserve manuscripts, unless specially requested so to do.

To Advertisers.

Advertisers in the TIMES are requested to bring in their notices at as early an hour in the day as possible. If received after 8½ o'clock, it will be impossible to classify them under their proper heads.

☞ Advertisements for the WEEKLY TIMES must be handed in before 10 o'clock this evening.

NEWS OF THE DAY.

EUROPE.

Lord STANLEY, the British Secretary of State for Foreign Affairs, acting upon the remonstrances of the Sublime Porte, has prepared a dispatch protesting against the alleged intrigues of Russian agents in Roumania.

CONGRESS.

In the Senate, yesterday, a number of bills were introduced and referred. The bill to repeal the Internal Revenue tax being the special order for the day was taken up, the question being on Mr. JOHNSON'S proposition to exempt crops of grain remaining in the hands of producers. After debate this amendment was lost. Messrs. JOHNSON, FRELINGHUYSEN and PATTERSON spoke in favor of repealing the cotton tax, and Mr. MORRILL in opposition. Mr. MORTON argued in favor of a reduced tax. An amendment exempting cotton grown in 1868 was adopted. The bill was reported to the House, when this amendment, after debate, was agreed to—yeas 24, nays 20. The amendment to secure the resumption of the payment of the tax after 1868 was also adopted, after which the bill was passed, and the Senate adjourned.

The Speaker of the House laid before that body the report of Commissioner WELLS, Special Commissioner of the Revenue, which will be found in other columns of the TIMES this morning. The bill to facilitate payment of soldiers' bounties came up as the unfinished business of yesterday. A substitute was offered and agreed to directing the Secretary of the Treasury to employ a sufficient number of additional clerks not less than fifty, in the division of the Second Auditor's office, in the Treasury Department, for the purpose of furnishing information to the Paymaster-General, in reference to soldiers claiming bounty under the act of July, 1866, to be continued so long as necessary, and preference to be given in this employment of clerks to discharged soldiers and sailors. Mr. PIKE, from the Committee on Naval Affairs, reported back a joint resolution authorizing the Secretary of the Navy to dispose of such iron-clad vessels as in his judgment are not required by the interests of the service, at a price to be determined by appraisal, to be made by a Board of not less than five naval officers, two of whom shall be engineers; report to be made to Congress as fast as the vessels are sold, of the amount realized from such sales, and of the parties to whom sold. During the debate which followed, it was charged that great frauds had heretofore been perpetrated in the sale of war vessels. The resolution was finally adopted. The Speaker presented a number of communications and reports from heads of departments, which were referred to committees. Mr. SCHENCK introduced a bill providing that no distilled spirits in bond shall be withdrawn from any warehouse until the Government tax thereon shall have been duly paid to the Collector of the District in which it is bonded. Mr. SCHENCK made a lengthy argument in favor of his bill, and at its conclusion moved the previous question and under its operation the bill passed. In Committee of the Whole Mr. CARY addressed the House in favor of paying the national debt in legal-tenders. The Committee rose at the conclusion of his remarks and the House adjourned.

THE STATE LEGISLATURE.

The State Legislature assembled at Albany yesterday. The Senate was called to order and addressed by Lieut.-Gov. WOODFORD, who also administered the oath of office to the Senators. Officers of the Senate were then chosen, after which a committee waited upon the Governor, and informed him that the Senate was ready for business. The Governor forwarded his annual message, which was read by the clerk, and which will be found in full in the TIMES of this morning. Several bills were noticed, after which the Senate adjourned.

The House assembled at 11 o'clock, when the Secretary of State administered the oath of office to the members. WILLIAM HITCHMAN was then elected Speaker, and upon taking the chair made a brief address. Other officers of the House were chosen, after which the Governor's Message was read. A recess until 4 o'clock was taken in order that the seats might be drawn for.

GENERAL.

It is understood that the Indian Peace Commissioners have agreed upon their report, which is to be immediately submitted through the President to Congress. They agree that the cause of the late Indian outbreak was a violation of treaties on our part. They find with respect to the burning of the Cheyenne village by Gen. HANCOCK, that he acted on official reports made to him by Major DOUGLASS, which reports were subsequently proved to be wholly false. They recommend that the Indian Bureau be a separate department, leaving to Congress whether the head shall be a member of the Cabinet or not; that no more money be paid to the Indians, but that whatever is due them be expended in agricultural implements, food and clothing; that renewed efforts be made to promote civilization among the various tribes; that Indians shall be controlled and dealt with by the civil arm of the Government through the new department. They also recommend the setting apart of two reservations exclusively for Indian occupation. They recommend finally that the Commission be continued and sent out in the Spring to meet the northern Indians, who have expressed a willingness to hold a council at that time.

On Saturday night the drawing-room car attached to a train on the New-York Central Railroad took fire shortly after it was detached from the train at the Rochester depot, and about half of its interior was destroyed. The porter of the car left it after the train had arrived, to get his supper, and while absent the car caught fire. Its origin was evidently an overheated stove at one end of the coach. The car is owned by the Hudson River Railroad.

A young man, 18 years of age, the son of a well-known clergyman at Philadelphia, was arrested on Monday for setting fire to the Pennacook Academy in Fisherville, N. H., on Wednesday night last, and has plead guilty. He was a discharged student of the institution whose buildings he attempted to destroy.

Reports received in St. Petersburgh from Siberia confirm the report of the discovery of rich and extensive gold deposits on the Amoor River. Great excitement prevailed among the natives, and the presence of troops had been required to preserve order.

An *ante-mortem* examination was held yesterday by Coroner FLYNN, in the case of JOHN WIEGAND, whose recovery from injuries received last Thursday night at a lager-beer saloon in Second-avenue is not expected. CHARLES CANNON STIECK, CHARLES HARROLD, ADAM KISTENGER, WM. CHRISTMAN and HENRY PAULE were brought in by the officers and at once recognized as the persons who committed the assault. A jury being impanelled, rendered a verdict to the effect that WIEGAND received his injuries from an assault committed by these persons.

Another disgraceful prize-fight, for $100 a side, occurred in New-Jersey yesterday. MIKE McCOLLY and PATSY McGEORGE fought twenty-eight rounds, were interrupted by the authorities, and proceeded to a place near Union Hill, where the conflict was renewed. It ended in a decision in favor of McCOLLY and a free fight among the adherents of the bruisers, in which a man named PATRICK HALLORAN was stabbed.

The examination in the singular case of alleged perjury, in which Mrs. HARDIE, of the Windsor House, Fourteenth-street, is charged with falsely swearing that she had paid her rent to her landlord, Mr. COURTLANDT PALMER, was resumed yesterday before Justice DOWLING at the Tombs. The case for the prosecution was closed, and the further hearing adjourned till Friday.

Flour, Wheat and Corn were a shade firmer, and in fair demand yesterday. Oats were salable and buoyant. Cotton was more active, closing in favor of holders. No very marked changes occurred in other articles.

Gov. Fenton on Reconstruction.

Gov. FENTON speaks strongly and with great confidence on the subject of reconstruction. He thinks the act of conferring universal suffrage upon the negroes of the Southern States has been fully vindicated by their action since. Considering that they have as yet voted only once under that act, in the election of conventions, this opinion seems somewhat premature. He says that "State Constitutions have been framed so liberal and just as to extort commendation from rebel Generals;" and considering that only one has been framed, and that not even one has yet been sent to Washington, or voted on by the people, this statement seems a little rash. And when he adds that "the people were never more united than they are now" in support of the reconstruction policy of Congress, we think he must have shut his eyes very hard indeed to the result of last Fall's elections throughout the Northern States.

The Governor rehearses the standard denunciation of the President's policy of reconstruction, and predicts the most beneficent results from that by which it has been supplanted. The only obstacles to its speedy adoption, in his judgment, spring from the spirit of rebellion which still pervades the Southern States, and which is shared and aided by the President. We are inclined to think that in some of these statements the Governor's party zeal carries him beyond the line of his own clear convictions. We hope the result may vindicate his predictions rather than our fears; but we certainly see other obstacles than those he enumerates to the restoration of peace and union, by the plan proposed by Congress. They may be overcome, but they certainly exist.

It is not easy to say precisely what the Congressional policy of reconstruction will in the end turn out to be. It seems to be its purpose, at all events, to force the ratification of whatever constitutions the State Conventions may frame, and several plans for rendering this result more certain than the original plan would leave it, have already been presented, and are likely to be adopted. A majority of those voting, instead of a majority of those registered, will probably be deemed sufficient to ratify, and it is now proposed to give the Conventions themselves complete legislative authority over the States. If Congress would rest content with any plan it may adopt, and abstain from further changes until some one has been tried, we could arrive at a more definite conclusion on the subject.

If all that is wanted is a *form* of government for the South, under which the vote of the several States in the Presidential election may be cast and counted, that result may possibly be secured by the action of Congress. But if what is aimed at is a peaceful, permanent, real restoration of Union, animated by the spirit of Union as well as wearing its form, something is required which, we fear, Congress is not likely to do. We do not believe that any Union can be wise or beneficent which has not at least the acquiescence of the great body of the Southern whites. They have been rebels—they have been slaveholders—they have tried to overthrow the Constitution, and deserve, perhaps, all the punishment their crimes have brought upon them; but if we are to have them in the Union again, it is desirable, on our account as well as theirs, that they should come as friends and not as foes. The colored element of the Southern States is large, influential, and has rights and claims which cannot be neglected or set aside. But the white element cannot be ignored or wisely disregarded. The tendency of much of the action taken on the subject is to force upon the South a government which is absolutely certain, either to be overthrown in time by the whites of the South, or to maintain itself only by force against them. The plea that the whites themselves will be to blame for such a state of things, does not alter the *fact* of its existence; and it is the fact, and not the reasons for it, which makes the prospect anything but hopeful.

Gov. FENTON takes the extreme ground in his view of this question. In our judgment he might more wisely and more usefully have suggested a policy by which the rights of all might have been preserved, and conflicting interests and feelings harmonized and made subservient to the common good.

Taxation and Expenditure—Mr. Wells' Report.

The report of the special Commissioner of the Revenue will give precision to the demand for reduced taxation, and contribute to the intelligence with which Congress should act upon the subject.

Before retrenchment can be satisfactorily undertaken, the unavoidable expenditures of the Government must be estimated with tolerable accuracy. What is desirable must be regulated by what is practicable, and to determine the latter it is necessary to define the limits within which the operations of the Government shall be conducted. The presumption thus far has been that to the unavoidable disbursements of Government should be added a margin applicable to the reduction of the national debt; and Mr. WELLS, we observe, favors a continuance of the practice. He would set aside annually fifty millions for redemption purposes. The advantage of such an apportionment is undeniable. It presupposes, however, something like a normal condition of affairs, financial and industrial, pending the attainment of which the appropriation is not obviously just or wise. That it adds to the glory of the nation in the eyes of the world, cannot be doubted, but that it is the best method of hastening the extinguishment of the debt, is not so apparent. The permanent credit of the country is dependent more upon its prosperity than upon any other cause; and to regain prosperity after the extraordinary drain incident to the war, we must free trade and industry from all but inevitable burdens. Every dollar of revenue exacted in a period of reaction and depression is an injury—an impediment; and since the payment of liabilities in advance of their maturity cannot be properly considered a duty or necessity, the proposal to include in the estimates fifty millions allotted to this purpose is in fact a proposal to weigh down needlessly the impaired energies of the people. Between calculated income and expenditure there may always be supposed to be some difference. No prudent financier would attempt to carry on the Government without a slight margin in its favor. If expectation be verified and a surplus realized, its legitimate application would seem to be on account of the debt. But the uncertain surplus which comes of caution bears no resemblance to a deliberate imposition of fifty millions of taxes for a purpose strictly optional, at a time when every interest in the country is struggling to maintain its existence.

Assuming that Congress, in obedience to the remonstrances and entreaties of the people, will not deliberately impose unnecessary taxation to the amount of fifty or any other number of millions, the requirements of the Government, after the pending of the short-date obligations, may be computed at one hundred and thirty millions, mainly payable in gold. The past and present income from Customs' duties warrants the conviction that the call for interest will be more than met from this source. A not excessive average of imports would in Mr. WELLS' opinion yield more than a hundred and seventy millions; while a Customs' income of a hundred and fifty millions may be calculated upon, in an average of years, after a material reduction of the present tariff. The gold income of the Government, therefore, promises to exceed by many millions its gold payments for interest. To this extent the financial path seems smooth and clear.

What, then, are the ordinary expenditures which are to be provided for from other sources? The heaviest items are the army and navy, and both present a fine field for retrenchment. Why should not the navy, for instance, be brought down to the peace standard as it was before the war? Up to 1861, twelve millions sufficed for its annual expenses; now they exceed thirty millions. While the exigencies of reconstruction continue, and the settlement of the Indian difficulties is more or less uncertain, the same rule is inapplicable to the army. Making ample allowance for the contingencies named, most men will agree with Mr. WELLS that an increase exceeding 290 per cent. is excessive even for the army, and that "a very large reduction of the expenses of this department, at no distant day, ought to be anticipated and required; while, in any event, some reduction would seem to be immediately feasible." The Bureau of Ordnance is specified in the report as affording an immediate opportunity for a considerable saving. Its present scale of expenditure contemplates the prosecution of works for which there is neither necessity nor excuse in a period of peace.

If, however, real economy is to be practiced, Congress must not content itself with reducing the navy to a mere police standard, or the army to a figure more nearly approaching that to which we were accustomed before the war. These are wholesome reforms, so far as they go. And they may be usefully extended to other departments, whose chiefs, demoralized by war extravagance, should be required to reduce their staffs, and in all things enforce the most rigid economy. But, after all, Congress will achieve but little unless it overcome its fondness for extraordinary expenditures. Outlays for bounties, reimbursement of State war debts and the purchase of foreign territory, Mr. WELLS remarks, "are not in any sense a necessity, and can present no legitimate claim for future continuance." Pursuing the same idea, he further recommends "that so long as the necessities of the nation are paramount to those of individuals, no claims for damages sustained in consequence of the rebellion be either paid or considered." Is the virtue of Congress equal to these self-imposed restraints? Is it prepared, in its desire to satisfy a universal demand, to put the bridle on its own wastefulness? A few weeks will tell. And the result will either prove the honesty of Congressional professions, or convict loud advocates of retrenchment of very gross hypocrisy.

The exact extent to which reductions may be pushed is in the meantime a matter of conjecture. The Cleveland Convention affirmed the possibility of effecting an annual saving of a hundred and fifty millions, though how, we have confessed ourselves unable to discover. Mr. WELLS estimates that the ordinary year's expenses might be at once reduced to a hundred and forty millions—so effecting an immediate saving of fifty or sixty millions. He shows, indeed, that economies which are now practicable, coupled with an abstinence from extraordinary expenditures, "would permit the removal, substantially, of nearly all of what are understood to be industrial taxes, and also offset the amount derived during the last fiscal year from the tax upon raw cotton." The boon to the tax-payers will be still further increased, if Congress, besides using wisely the revenue received, shall increase the productiveness of the taxes retained by purifying the administration, and rendering more effective the machinery of the fiscal system.

International Coinage—Mr. Ruggles' Report.

In calling attention, a few days since, to the proposition formally transmitted to the Government of the United States by the "International Monetary Conference" at Paris, for the general unification of gold coinage, we briefly adverted to the prominent advantages of the proposed reform, and also to the obstacles it would probably encounter.

Without entering upon the pecuniary benefits in the perpetual and world-wide saving of useless remeltings and recoinages, or the higher moral considerations involved in such an advance in enlightened civilization, we fully expressed our conviction that "the differences which exist between the coinages of countries give rise to intricate exchanges and discounts, which entail inconveniences and loss;" that "exchange brokers reap a harvest which the merchants should not be compelled to lose," and that "there is nothing extravagant in the supposition that commercial nations will, in due time, be willing to modify their coinages in a manner that shall render intercourse simpler and cheaper."

We were, nevertheless, compelled to confess our inability fully to participate in the sanguine expectation of general and immediate success, which seemed to pervade the official report to the Government by Mr. S. B. RUGGLES, its delegate in the Conference; adducing as one of the reasons for our slowness of belief, the little progress made in England, after the active efforts of the last five and twenty years, to decimalize its pound sterling, with its admittedly absurd and inconvenient subdivisions into shillings, pence and farthings.

After examining more carefully the report of Mr. RUGGLES and the other papers transmitted to the Senate of the United States, and now under consideration by its Committee on Finance, we find ourselves mistaken in having attributed to Mr. RUGGLES any undue "hopefulness" in respect to the universal and immediate adoption of the proposed reform, but perceive, on the contrary, that he fully recognizes the probability of delay, if not of active opposition, on the part of the Government of Great Britain.

It is true, that the report depicts in animated language, but not more glowing than the reality, the rapid progress made within the last two years, on the Continent of Europe, which has already established one unbroken line permitting the circulation of gold without brokerage, recoinage or other impediment, through France, Belgium, Switzerland, Italy, the Pontifical States and Greece—stretching off across Europe, from the British Channel up the coast of the Mediterranean to the eastern bounds of the Grecian Archipelago, and now "needing only the coöperation of the American Union to complete a line of monetary unity, spanning the Christian world, from San Francisco to the confines of Constantinople."

At this point a preliminary question is presented which should be discussed and disposed of at once: Shall our continental Republic thus coöperate with continental Europe without the previous assent, or still more against the expressed dissent, of the Government of Great Britain? In other words, is it proper and expedient for the United States of America actively to aid in establishing a uniform coinage of gold which may interfere to any extent with the gold sovereign or pound sterling, now established by British authority?

Mr. RUGGLES properly assumes that this preliminary point should be distinctly examined and settled, before proceeding to discuss the broader and higher question—how far the interests and convenience of the people of the American Union may be promoted, and its public character exalted, by the proposed measure of unification.

It is in reference to this assumption of the inviolability of the "pound sterling," as being far beyond the possibility of human reform, that we refer again to the elaborate report of Mr. RUGGLES. Commencing with a rapid but distinct historical sketch of the gradual reintegration, in modern times, of the coinage of ancient Europe, disintegrated by the wreck of the Roman Empire, coupled with the all-important concomitant of the continental unification, from ocean to ocean, of the metallic money of the American Union, by virtue of its national Constitution; thus preparing the way for the proposed inter-continental unity of the coinages of the world—the report proceeds to trace, from its early origin in France, the history of the "pound sterling," its gradual depreciation in England, and its final rejection from our own continental monetary system.

So far from acquiescing in the necessity of retaining the pound as the monetary unit of the world, the report urges on the Government of the United States the policy of inviting all the "Latin" nations of Spanish and Portuguese origin, in Central and South America, to unite without delay in the plan of unification proposed by the Conference, with the "dollar" reduced in weight to five francs as the basis, and "thereby to bring the whole of the Western Hemisphere into line in this onward march of modern civilization. Let us never forget," adds the report, "that the two Americas are Christian members of the great family of nations, and that the unification of money may be close akin to other and higher objects of Christian concord. We cannot wisely or rightfully remain in continental isolation. Integral portions of the mighty organism of modern civilization, let us ever fraternally and promptly take our part in the world-wide works of peace."

It is with these comprehensive views of public duty, embodying the very spirit of the recent Conference, that the Government of the United States is now formally invited to participate in this great measure of progress, and deliberately to decide, in the matter of the coinage of the world,—

1. Whether the United States will prefer to keep aloof and to remain in permanent continental isolation?

2. Whether they will now reduce their gold coin in weight nearly *three* per cent., (13½ cents in five dollars,) as was proposed by Secretary CHASE in 1862, to conform it precisely to the "sovereign" of the United Kingdom, with a population a little exceeding thirty millions? or

3. Whether they will reduce it a little more than *three and a half* per cent., (17½ cents in five dollars,) as proposed by the Conference of nineteen nations, to conform it to the existing coinage of the portion of the European Continent already accepted, embracing (including Austria) a population of one hundred and five millions, soon to be swelled by further continental accessions, beyond two hundred millions?

Should the United States prefer the broader measure unifying its coin, once for all, its five-dollar piece, now exceeding the British sovereign in value *thirteen and a half* cents, will fall below it only *four* cents, thus approximating within one per cent., while it will enjoy the benefit of a precise and perpetual conformity practically embracing the residue of the civilized world.

In such an event the ultimate question may well arise how long will the sensible people of England consent to lag behind. How long will they be satisfied to retain the excrescence of four cents in their sovereign, keeping them not only in continental but in insular isolation?

Such are the questions, so grave and far-reaching, which are now presented for the deliberate, thoughtful and responsible examination and decision of the Congress of the United States.

MINOR TOPICS.

The *Evening Post* thinks that "the letters from the South in the newspapers are quite unworthy of trust." It adds that they are mostly written by "paid correspondents," (which we hope is true,) who "seem to have been instructed as to what kind of letters they should make." So far as this journal may be included in this sweeping censure, we denounce it as unjust. We have quite as many correspondents in the South as any other newspaper, and they are all "paid." They are instructed to write *the truth* and nothing else; and we believe they are quite as intelligent, capable, truthful and reliable as any other class of citizens. But if the *Post* thinks so badly of the present body of Southern correspondents, why does it not, in the interest of journalism and for the public good, send better ones to the service? For our own part we have taken a good deal of pains and spent a good deal of money in the effort to get truthful reports of Southern affairs; and in spite of the *Post's* adverse verdict, we think we have succeeded.

If the *Herald*, which professes to be unable to find out anything about the death by accident at the South Ferry, reported by us a day or two since, will consult the records of the Coroner's office instead of the "hands" on the ferry-boat, its doubts will be removed. It will there learn that an inquest was held by Coroner SCHIRMER on Saturday last upon the body of LAWRENCE LEANDER, aged 20 years, who died at the New-York Hospital in consequence of injuries received by falling between a South Ferry boat and the bridge, his left leg being badly crushed. We are not surprised that the *Herald* did not know of the accident, but only at its denial that any such accident had occurred. It will probably hear of it in the course of a month or two by another "special telegram" from Mount Vesuvius.

Gen. BANKS proposes that Congress shall enact that eight hours shall be a day's work in all yards and shops under Government control. It is left to be inferred that the Government intends to pay the same wages for *eight* hours as for *ten*. In other words, it proposes to give its employes *one-fifth* of the time for which it pays. Why would it not be better to give them outright one-fifth more money? The effect on the Treasury would be precisely the same, and the advantage to the workmen would be very much greater. It is not less work, but more money, that laboring men stand in special need of just now. We shall have all sorts of schemes and projects for the benefit of the people, and the securing of votes, during this session. The Presidential election comes off next Fall.

A Washington correspondent of a Detroit paper says that Mr. ASHLEY, of Ohio, is very much subdued since the defeat of the impeachment project, out of which he expected so much renown. He has no longer that "leonine (!) look" with which he used to fright the soul of fearful adversaries, and has no longer the pluck to persist in unfounded statements which he used to exhibit. Quite lately, says this writer, he submitted "meekly and quietly" to a statement made by Mr. BINGHAM,—"because it was *true*; and he had no longer the heart to resent it." That, indeed, is a change. The spirit of the leonine ASHLEY must be broken, if he submits quietly to statements merely because they are true. *Quantum mutatus!*

Gen. BUTLER has come to the conclusion that confiscation, after all, would be a measure of very doubtful utility. In a recent speech to the colored people in Washington he said that "it does not seem to be a good thing to give away land—a thing that does not cost anything is generally valueless"—especially, he might have added, if you rob somebody of it in order to give it away to somebody else. There is a good deal of truth in the principle asserted by the General, and it applies to a good many things besides land. But we wish he had begun a little earlier to inculcate these excellent sentiments in the minds of the colored people. He might have saved them from some misapprehensions and unfounded expectations which have misled them a good deal, and involved them in not a little trouble.

Mayor KALBFLEISCH, the new Chief Magistrate of Brooklyn, makes one very clear-headed suggestion in his recent message to the Board of Aldermen. It is the propriety of referring all matters affecting both New-York and Brooklyn to a committee, who shall arrange regular and official conference with our City authorities, so that there may be harmony of action. In effect, these two cities are one; Brooklyn is but a suburb of New-York, and hundreds of thousands of her people find their daily occupation and livelihood in this City. It is, perhaps, best that there should be no closer political union than that by which the State Legislature provides for the police, fire and sanitary protection of the Metropolitan District—as Parliament governs London, with its multifarious corporations and suburbs. But physically, the connection must grow more and more intimate, and it is but good sense that the vast interchange of traffic between the two cities should be a matter of common interest and united action.

Senator HOWARD considers it a possible thing that one of the Southern States may yet send JEFF. DAVIS to Washington as a Senator; and Senator HOWE declared he would not object to the admission on account of treason. We hope this question is not going to agitate Congress and occupy its time at this juncture. It may be of great importance; but we submit that there are others of even greater importance and quite as practical.

Our State Legislature got itself organized yesterday, and the election of officers was effected. There can be no doubt that the Assembly this Winter will be in all respects a model body; for have not the Democrats promised us an era of purity, usefulness, satisfaction and prosperity as soon as they had the power? Have they not promised that the corruptions of late years would be stopped, that the trifling of recent sessions would be done away with, that taxation would be diminished, reforms pushed forward, and all the crooked places made straight? We look forward to their labors with anticipations too delightful for expression. If they should disappoint us,—oh!

Ex-Admiral and Ex-Gen. SEMMES, of the Ex-*Alabama* and Ex-Confederacy, continues to make himself prominent on every possible occasion. He has lately been getting himself *fêted* in Kentucky, and Gov. MAGOFFIN gave him a dinner, at which poems were recited and speeches spoken in his praise—all of which are duly reported in the Kentucky papers. SEMMES is by all odds the most insolent of the ex-rebels or ex-pirates of the late war, and has evidently got himself fully convinced by this time that he is the greatest naval hero of the age. Those of his friends who wish well to the South should induce him to keep out of public notice.

We are often struck by the delicate way in which Western papers allude to the ladies who may grace public festivities by their presence. The Harrodsburgh (Ky.) *Signal*, in giving an account of a festive occasion, says that the hostess (whom it designates by name) was "charming and magnificent;" it mentions the name of an unmarried lady present who was "exquisitely beautiful and perfectly accomplished;" another was merely a "gifted poetess," but then she was included in the "all" who were pronounced to be "charmingly fair." Those papers hereabouts which deal in personal puffs of ladies, usually throw a light vail over their identity by only giving the initials of their names; but this would not suit the more hearty appetites that require the article raw.

The Rigsdag at Copenhagen as well as the Congress at Washington, has now before it the Danish King's proposition for the sale of St. Thomas. The King, as it appears, was rather fast in bidding an everlasting farewell to his subjects in the West Indies. His address on parting with them was exceedingly touching, and it looks like a pity that so much sentiment should have been thrown away. For, even if the Ridgsdag should assent to the sale, Congress may refuse the purchase, and thus CHRISTIAN IX. will be compelled to retain his island, and go without his new rifles, which its purchase-money was to procure.

WASHINGTON.

AFFAIRS AT THE NATIONAL CAPITAL.

Special Dispatches to the New-York Times.

WASHINGTON, Tuesday, Jan. 7.

OUR FOREIGN RELATIONS.

Secretary SEWARD was before the Senate Committee on Foreign Relations to-day, the full committee being present, and spent an hour or more in a conversation on various matters connected with our foreign policy, particularly the further acquisition of territory. He gave the Committee all the information he possessed relative to the negotiations for St. Thomas, and presented the reasons which render its purchase desirable. Subsequently he visited the House of Representatives, and was quite cordially received by Mr. THADDEUS STEVENS, Mr. C. C. WASHBURNE, Speaker COLFAX, Mr. BINGHAM and others. When Gen. BANKS came into the House the Foreign Affairs Committee was called together and Mr. SEWARD spent an hour with it, discussing various features of our foreign affairs, including the rights of naturalized citizens with relation to the Fenian troubles, the vindication of the Monroe doctrine, and the purchase of new territory. The interviews were very pleasant and cordial. It may be mentioned here that the vote in St. Thomas on the question of annexation to the United States will be taken on the 9th inst., or Thursday next. The further consideration of the subject in the Danish Senate has been postponed until the receipt of this vote, and as action by our Government must be subsequent, it will be some weeks before any action by the Senate will be had.

THE AUSTRIAN MISSION.

Sunset COX, I am assured, has a certain promise of the Austrian mission, but does not wish his name sent in until he has ascertained the chances for his confirmation.

THE WHISKY TAX.

The bill repealing that portion of the Revenue law permitting the withdrawal of whisky from bonded warehouses, which I stated yesterday had been agreed upon by the Ways and Means Committee, was reported to-day by Gen. SCHENCK, who, in a brief and forcible speech, explained its effect, and it passed almost without opposition. Its principal effect will be to virtually abolish warehouses of class B, to prohibit the transportation of whisky in bond, and to prevent the spirits from leaving the distillery warehouse on any pretence until the tax is paid.

RECONSTRUCTION.

The country may confidently expect new and important legislation on the reconstruction question at an early day. The resolution of Mr. UPSON and the significant amendment of Mr. BOUTWELL, both members of the Reconstruction Committee, yesterday, indicate that that Committee is in sympathy with the objects of the resolution. It now looks as though a bill would be reported creating one grand military district of the ten Southern States with Gen. GRANT in chief command, giving him all power over the sub-military district commanders, even to their appointment and removal, as well as to the revision or approval of their action. Some project of this character will unquestionably be agreed upon as necessary to counteract the effect of the interference by the President, heretofore and hereafter.

EQUAL RIGHTS IN THE DISTRICT OF COLUMBIA.

In the Senate, to-day, Senator SUMNER re-introduced the bill striking out the word white from the laws governing the District of Columbia, which failed to become a law by reason of a pocket veto. It was referred to the Judiciary Committee and will be reported back to-morrow, when it will doubtless pass both Houses and be sent to the President for the third time. His veto is already prepared on it, and it is possible that the fourth and final passage of the bill may occur this week.

THE CASE OF MR. STANTON.

The report of Senator HOWARD in Mr. STANTON'S case was before the Senate Military Committee this morning, but its consideration was not finished, owing to several members of the Committee being called to consider more imperative matters. It has, therefore, not yet been agreed upon by the Committee, and will not be presented to the Senate before to-morrow or Thursday.

SOLDIERS' BOUNTY BILL.

The so-called Soldiers' Bounty bill, providing for the employment of twenty-five additional clerks in the Second Auditor's Bureau of the Treasury Department, passed the House to-day without the yeas and nays. It is intended to facilitate the settlement of bounty claims, and received considerable opposition at first.

Associated Press Dispatches.

WASHINGTON, Tuesday, Jan. 7.

THE INTERNATIONAL MARINE EXPOSITION.

The Committee on Foreign Affairs of the two Houses have before them sundry papers in connection with the Havre International Marine Exhibition, which will be opened on the 1st of June, and closed on the 31st of October, 1868. This exhibition is organized by the Society of the Havre Exhibition, under the patronage of the Emperor NAPOLEON, the Prince Imperial, the Havre Corporation, and of a general Consulting Committee. The programme includes models and drawings of wooden steam and sailing vessels, and iron ships; the construction of masts, rigging, sails, &c., and in fact everything connected with marine pursuits. A Maritime International Congress will take place during the time of the exhibition. Foreign productions will be received in the building from March 1 to May 1. They must be addressed to Messrs. R. MOHR, NICOLE & CO., general agents of the exhibition, with whom exhibitors must arrange for the carriage, unpacking, reshipping, &c.

AGRICULTURAL LANDS IN ALASKA.

Gen. GRANT to-day sent to the House of Representatives a communication from Maj.-Gen. HALLECK, who says it is understood that the best agricultural land in the newly acquired Territory of Alaska is to be found in the Peninsula of Kenay, and suggests that these lands be surveyed and brought into market at as early a period as possible. Gen. GRANT indorses this suggestion.

THE PUBLIC DEBT STATEMENT.

The following is a statement of the public debt of the United States on the 1st of January, 1868:

Debt Bearing Coin Interest.	
Five per cent. bonds	$204,929,800 00
Six per cent. bonds of 1867 and 1868	14,690,941 80
Six per cent. bonds of 1881	283,676,600 00
Six per cent. five-twenty bonds	1,373,304,750 00
Navy pension fund	13,000,000 00
Total	$1,890,102,091 80
Debt Bearing Currency Interest.	
Six per cent. bonds	$20,713,000 00
Three year compound interest notes	46,244,790 00
Three year seven-thirty notes	238,268,450 00
Three per cent. certificates	23,265,000 00
Total	$328,491,240 00
National Debt Not Presented for Payment.	
Three year seven-thirty notes, due Aug. 15, 1867	$2,022,950 00
Compound interest notes matured June 10, July 15, Aug. 15, Oct. 15, and Dec. 15, 1867	9,952,810 00
Texas Indemnity Bonds	257,000 00
Treasury notes, (Acts July 17, 1861, and prior thereto)	162,811 64
Bonds, April 15, 1842	54,061 64
Treasury notes, March 8, 1863	716,192 00
Temporary loan	2,674,815 55
Certificates of indebtedness	31,000 00
Total	$15,871,640 83
Debt Bearing No Interest.	
United States notes	$356,159,127 00
Fractional currency	31,597,583 85
Gold certificates of deposits	20,104,580 00
Total	$407,861,290 85
Total debt	$2,642,326,253 48
Amount in the Treasury—In coin	$108,430,253 67
In currency	25,770,349 71
Total	$134,200,603 38
Amount of debt, less cash in Treasury	$2,508,125,650 10

The foregoing is a correct statement of the public debt as appears from the books and Treasurer's returns in the Department on the 1st of January, 1868.

HUGH McCULLOCH,
Secretary of the Treasury.

DESTITUTION OF THE SIOUX.

The Secretary of the Interior transmitted to the House of Representatives to-day a message, inclosing a communication from the Acting Commissioner of Indian Affairs, setting forth the destitution of the Sioux Indians near Devil's Lake, Dakotah Territory, and recommending that an appropriation be made by Congress for their relief. It is represented that the condition of these Indians is in the last degree deplorable. They are almost naked and starving, and they must receive speedy relief or perish.

GEN. THOMAS' REPORT.

A communication from Gen. GRANT was sent to the House of Representatives to-day, inclosing a report from Major-Gen. THOMAS, giving an account of the proceedings connected with the military arrest and subsequent discharge by a United States Court of W. A. MILLIKIN, a citizen of Tennessee, and paroled rebel soldier, charged with having violated his parole. Major-Gen. THOMAS telegraphed to Gen. GRANT, in August last, as follows:

"Complaints are constantly made to me of the oppression and maltreatment of Union men and negroes by returned paroled rebels. Am I authorized to arrest and punish them for violation of their parole?"

To which telegram Gen. GRANT replied:

"If the civil authorities will not protect Union men from the violence of paroled rebels, arrest the guilty for the violation of their paroles."

Gen. THOMAS addressed an order to the Commander of the District of the Tennessee, directing him to cause the paroled rebel soldier who, armed with a revolver, approached Mr. JOHN BANN in a threatening manner, to be arrested for violation of his parole, and be confined in a military prison until a military commission could be appointed for his trial. Before this was done a writ of *habeas corpus* was taken out by his friends, and he was brought before the United States Court at Memphis, Judges SAVAGE and TRIGG presiding. Judge TRIGG discharged the accused on the ground that he had not violated his parole, thereby preventing, Gen. THOMAS says, the very action wished for—namely, a trial by some competent authority for the crime committed. Gen. THOMAS adds:

"It is earnestly requested that, if possible, the case of the question at issue in this case be brought before the Supreme Court, that it may be decided by that tribunal. If this is not practicable, it is recommended that Congressional action be applied for. I am repeatedly appealed to by hundreds of discharged officers and men of the United States Armies for protection from assault, or redress for spoliation committed against them, because of their service in the United States armies. These appeals are accompanied by irrefutable evidence of their truthfulness, or made positive by investigation. As yet we have been unable to give them complete protection, and many in consequence of this want of certainty of protection, have emigrated from their homes, sacrificing their property, leaving what few friends they have, to spend the remainder of their lives among strangers."

Abstract of Gov. Fenton's Annual Message.

Gov. FENTON, yesterday, sent to the Legislature his annual message, which document we print in full elsewhere this morning. The condition of our State finances is discussed at length. According to the report of the Comptroller the indebtedness of the State on the 30th of last September, after deducting the balance of sinking funds, was $44,114,592 58. The Governor appreciates the solicitude which is felt regarding the ability of the State to sustain its burdens, but is not of those who think that severer financial trials are impending than those through which we have passed. He recommends in all matters pertaining to the administration of the Government a rigid economy, and a thorough revision of the tax and assessment system. The material wealth of the State, he says, has been immensely increased, and added vigor imparted to nearly every branch of business. In speaking of the national debt, he says that it is an indebtedness for the payment of which the nation has pledged its faith, and which pledge no honorable man wishes to retract. While its burdens bear heavily upon us, the lessons the war has taught more than compensate for our embarrassments. He thinks Congress will legislate in such manner as to speedily relieve us from a portion of our taxes, and at the same time by a judicious revision of the Revenue laws increase the revenue of the Government. He believes that every person will cheerfully bear his share of the national and State burdens if assured that he is bearing no more than justly belongs to him. Our mode of assessing taxes operates with severity upon some, while others escape their fair proportion. The surplus revenue from the State canals was $2,830,165 14, which amount has been transferred to the sinking funds. The improvements made or contemplated upon the canals are commented upon and others suggested. During the year the General Government has passed to the credit of the State the sum of $879,058 22, leaving an unadjusted balance of $650,286 96 due the State. Other claims against the Government have been prepared, which, with the sum above mentioned, will nearly balance the amount advanced by the United States. While admitting that a properly organized militia force is necessary for the preservation of peace in the State, the Governor recommends the reduction of the National Guard to the minimum number that can be fully equipped and placed upon a war footing. The military agencies at Washington and Albany have met with great success, having in various ways contributed greatly to the relief of many thousand soldiers, and soldiers' widows and orphans. The Soldiers' Home has also been prospered, and now contains 279 inmates. The reports from the various public charitable institutions are most favorable. There were on the 13th of September last 2,920 inmates of the State Prisons, and the expense of supporting these institutions for the year have exceeded the receipts by $170,000. The number of immigrants who arrived at the port of New-York during the year was 242,758, or 9,320 in excess of the previous year. The success which attended our quarantine regulations in keeping pestilence from our shores is a matter of congratulation. The subject of providing a more commodious and complete system of wharves and piers in New-York Harbor, and preventing further obstructions being erected in its waters, is commended to the attention of the Legislature. Special legislation in any but the greatest emergency is deprecated, as is also the hurried manner in which the work of the Legislature has been transacted heretofore, toward the close of the session. Our educational system is reviewed at considerable length, and some suggestions made for its improvement. The following sums were raised for school purposes during the past year: For the support of common schools, public moneys, including three-quarters mill tax, $1,203,163 84; voluntary local taxation in the school districts, $5,591,871 06; rate bills, $743,306 72; other sources, $1,134,890 74. This amount was expended as follows: Teachers' wages, $4,881,447 53; libraries, $24,414 86; school apparatus, $211,637 82; building and repairs of school-houses, $1,712,523 36; miscellaneous and incidental, $850,884 73; balance reported on hand, $1,192,324 06. The amount of money to be apportioned for the support of common schools for the current fiscal year is $2,400,134 65. The number of children who attended the public schools was 947,162. The Message closes with a review of the condition of the Southern States and the progress made in their reconstruction.

TELEGRAMS.

British Protest Against Russia's Intrigues in Roumania.

Discovery of Extensive Gold Deposits in Siberia.

GREAT BRITAIN.

Protest Against the Alleged Intrigues of Russian Agents in Roumania.

London, Tuesday, Jan. 7.

Lord Stanley, the Secretary of State for Foreign Affairs, acting upon the remonstrances of the Sublime Porte, has prepared a dispatch protesting against the alleged intrigues of Russian agents in Roumania.

SIBERIA.

Discovery of Gold Deposits on the Amoor River.

St. Petersburgh, Tuesday, Jan. 7.

Reports have been received here from Siberia of the discovery of rich and extensive gold deposits on the Amoor River. The natives were flocking to the gold regions by thousands. So great was the excitement that troops had been sent by the Governor of the district to preserve order and guard the mines, and desperate and bloody conflicts had taken place between the natives and the soldiers.

[The above account in part corresponds with the report received by the steamer *China* at San Francisco, and published in the New-York Times of Jan. 6.—Ed. Times.]

ST. DOMINGO.

Flight of the Dominican Government—Baez Proclaimed President—The Capital Blockaded.

Havana, Tuesday, Dec. 7.

The steamer *Montezuma* has arrived at Santiago from Porto Plata, St. Domingo, Jan. 6.

The Dominican Government had fled to Turks Island. Baez had been proclaimed President, and the capital has been blockaded by his brother for five days.

It was expected that Cabral would soon announce his abdication.

Baez himself was at Curacoa, and his arrival at Porto Plata was daily expected.

ST. THOMAS.

Shocks of Earthquake—Public Sentiment in Regard to the Transfer of the Isle.

Havana, Tuesday, Jan. 7.

Strong shocks of earthquake were felt at St. Thomas on the 30th ult.

The American Commissioners were expected to arrive there daily to carry into effect the transfer of the island. The merchants seem to be contented with the change, though somewhat apprehensive of the effect of American laws and tariffs.

Louisiana State Convention.

New-Orleans, La., Tuesday, Jan. 7.

In the Convention yesterday Mr. Blackburn offered a series of resolutions providing that the warrants of the Convention bear eight per cent. interest from the date of the assembly of the Convention until paid into the State Treasury; making them receivable for all dues to the State, and prohibiting the receivers from receiving any warrants other than those issued by the Convention.

Mr. Cooley opposed them, on the ground of the illegality of the proposed measures, and offered a substitute providing that Tax Receivers pay into the Treasury the identical funds collected.

Both were referred to a committee of three, which reported to-day in favor of Cooley's substitute, which was adopted after a stormy debate.

To-day one member was asked his opinion of the constitutionality of the Reconstruction laws, and gave it as his individual opinion that they were unconstitutional.

Extensive Fire in Cincinnati.

Cincinnati, Tuesday, Jan. 7.

At 5 o'clock this evening a fire broke out on the premises occupied by V. Marqua, in a large brick building, corner of Augusta and John streets. The main building was about 200x40 feet, with extensive wings, and was destroyed with nearly all the contents. V. Marqua, hobby-horse maker, lost $7,000, insurance not ascertained; P. J. M Marqua & Co., children's carriage manufacturers, lost $12,000, insured for $5,000; Cincinnati Furniture Association lost $9,000, insurance $3,000; A. C. Richards, furniture maker, lost $10,000, insurance unknown; Coleman & Co., school furniture, and Nelson & Co., turniture manufacturers, loss $18,000, partly insured; Williams & Morgan, cabinetmakers, lost $4,000, insured for $1,500; and Hughes & Foster, machinists, owners of the building, lost on machinery and building $50,000, wholly uninsured.

Atlantic and Great Western Railroad—Election of Directors.

Meadville, Penn., Tuesday, Jan. 7.

The annual election for Directors of the Atlantic and Great Western Railroad took place at the office of the Company to-day, and resulted in the choice of the following gentlemen: Hon. Henry G. Stebbins, John S. Eldridge, Gen. A. S. Diven, T. W. Kennard, E. T. Satterthwaite, W. A. O'Doherty, Samuel Wann, Jno. Gardner, C. E. E. Blakesley, Gen. Rush C. Hawkins, Timothy G. Churchill, Jno. D. Lawson, Alexander McAndrew, Mortimer L. Mackenzie, New-York; T. Haskins Dupuy, Tatlow Jackson, Philadelphia; Charles Day, Henry Morton, Buffalo; Jacob Riblet, Galion, Ohio; Jacob Crall, Ashland, Ohio; Wm. Lee Randolph, New-York.

The whole number of shares voting was 160,603. The above ticket was elected without opposition.

The Board organized by electing Hon. Henry G. Stebbins President, and T. Haskins Deputy Vice-President.

Large Fire in Chicago—Five Firemen Supposed Killed.

Chicago, Tuesday, Jan. 7.

A fire broke out in Farrel Hall, in the Young Men's Christian Association Rooms, at 10 o'clock this morning. The rear part of the building is entirely destroyed, and some of the adjoining buildings are damaged, but to what extent cannot be learned as yet.

The loss on Farrel Hall building will reach $150,000, on which there is an insurance of $80,000 in Cincinnati companies and $30,000 in Chicago companies.

It is reported that two firemen were buried under the walls, which fell within half an hour after the fire was first discovered.

Affairs in Georgia—The Convention to Reassemble.

Atlanta, Ga., Tuesday, Jan. 7.

Govs. Jenkins, of Georgia, and Patton, of Alabama, arrived here to-day to confer with Gen. Meade. They leave in the morning.

Members of Congress have been making efforts to have the Alabama Convention reassemble, so as to make the new Constitution less obnoxious, and thus secure its ratification. Gov. Jenkins called the attention of Gen. Meade to several of Gen. Pope's orders, and their revocation is under advisement.

The Convention reassembles here to-morrow. There is a quorum now in the city. It proposes to issue State notes on its authority to meet its expenses.

The Ohio Democratic State Convention—Assembling of Delegates at Columbus.

Columbus, Ohio, Tuesday, Jan. 7.

A majority of the delegates to the Eighth of January Democratic State Convention are already here. It is pretty well settled that delegates will be appointed to the National Democratic Convention, instructed to declare for Hon. George H. Pendleton as their candidate for the next Presidency; also, that Hon. A. G. Thurman will win the race for the Senatorship.

Steamboat Collision near Cairo, Ill.—The Missouri Legislature in Session—The Governor's Message.

St. Louis, Tuesday, Jan. 7.

The steamer *Empire*, from Louisville for New-Orleans, with 200 tons of produce and assorted freight, collided with the tow-boat *Ike Hamilton* last night at the foot of Wolf Island, below Cairo. The *Empire* sunk after being run on the bar; but can be raised. The deck cargo was saved. No lives were lost.

An adjourned session of the Missouri Legislature met to-day, and after transacting some unimportant business both Houses adjourned till Thursday, in honor of Gen. Jackson's victory at the battle of New-Orleans.

Gov. Fletcher's message will be delivered on Thursday morning.

Amalgamation of the Commercial and Merchants' Banks at Kingston, Canada.

Kingston, Canada, Tuesday, Jan. 7.

At a meeting of the stockholders of the Commercial Bank held here to-day, a resolution was passed accepting the proposal of the Merchants' Bank to amalgamate on the basis of one share for three, or in other words, to incorporate the stock of the Commercial Bank at 33⅓ per cent. of its par value.

The Earthquake Hoax—Recluse Island Not Sunk.

Troy, N. Y., Tuesday, Jan. 7.

The dispatch from Glen's Falls, stating that information had been received there of the sinking of Recluse Island, near Bolton, Lake George, needs to be contradicted. There has been no shock of earthquake felt, and no tumultuous upheaving of the waters of the lake. Recluse Island and the cottage thereon still stand. The whole story is a fabrication and a hoax.

Hon. Foster Blodgett, of Augusta, Ga.

Augusta, Ga., Tuesday, Jan. 7.

Foster Blodgett, Postmaster of Augusta, has been suspended, and G. W. Summers appointed special agent, and takes charge of the office. A petition is circulated for signatures among the citizens, which will be presented to Gen. Meade asking for the removal of Blodgett as Military Mayor of Augusta.

Pennsylvania Democratic State Convention.

Harrisburgh, Penn., Tuesday, Jan. 7.

The Democratic State Central Committee met in this city this evening and decided upon the 4th of March next as the time, and Harrisburgh as the place, for assembling of the next Democratic State Convention.

Fatal Railway Accident in Worcester.

Worcester, Mass., Tuesday, Jan. 7.

Nathan Lawrence, a respectable citizen of Pepperell, 65 years of age, while riding in a sleigh to-day, was killed by coming in collision with an engine on the Worcester and Nashua Railroad. Two ladies were in the sleigh, and were but slightly injured.

The Maine Legislature.

Augusta, Me., Tuesday, Jan. 7.

The Maine Legislature, in Joint Convention to-day, elected the following State officers: Adjutant-General, John C. Caldwell; Secretary of State, Franklin M. Drew; Attorney-General, William P. Frye; Land Agent, Parker P. Burleigh.

Suicide in Syracuse.

Syracuse, N. Y., Tuesday, Jan. 7.

Franklin J. McElroy, a book-keeper, committed suicide at his room in the Empire House this noon, by shooting himself through the head with a navy revolver. The cause of the act was mental depression.

The Dominion of Canada Six per Cent. Loan.

Ottawa, Canada, Tuesday, Jan. 7.

It is understood that tenders will be immediately invited for a new six per cent. Canadian Dominion stock. The loan will remain open about three weeks.

Mrs. Lincoln Refused a License to Exhibit Her Wardrobe.

Providence, R. I., Tuesday, Jan. 7.

The Board of Aldermen of this city on yesterday afternoon, refused a license for the exhibition of Mrs. Lincoln's wardrobe, which was announced for to-day.

Suspension of a Banking-House in Dubuque, Iowa.

Dubuque, Iowa, Tuesday, Jan. 7.

The banking-house of H. Maskell & Co. suspended to-day. Their liabilities are $65,000, and their assets will not exceed $15,000.

Disastrous Fire in New-Hampshire.

Concord, Tuesday, Jan. 7.

A fire in South Newburg, yesterday, destroyed the old Gillingham Tavern, with its entire contents; also two dwellings, two barns, and a blacksmith shop. The church was badly damaged.

Machine-shop Burned in Taunton, Mass.

Taunton, Mass., Tuesday, Jan. 7.

The machine-shop of Wm. Mason, including a large quantity of valuable new cotton machinery, was burned this morning. The loss is estimated at $30,000; fully insured.

Fire at Racine, Wis.

Racine, Wis., Tuesday, Jan. 7.

A fire last evening in this town destroyed four buildings, including J. G. Baldwin & Co.'s grocery, and Fixen & Miller's drygoods store. The loss was $30,000.

The Virginia Convention.

Richmond, Va., Tuesday, Jan. 7.

In the Convention to-day the first section of the bill of Rights, declaring men by nature equally free and independent, &c., was adopted.

Opening of the Louisiana State Fair.

New-Orleans, La., Tuesday, Jan. 7.

The Louisiana State Fair commenced here to-day, attracting large numbers of strangers. Two steam plows are on exhibition.

Court of Appeals—Day Calendar.

Albany, Tuesday, Jan. 4.

The following is the day calendar in the Court of Appeals to-morrow: Nos. 9, 10, 11, 12, 13, 15, 16, 17, 18, 19, 20, 21, 22, 24, 28.

The Central Grant Club.

The first regular meeting of the Central Grant Club since the holiday and the new year, took place last evening at their headquarters in Broadway, near Twenty-third-street. It was well attended by an enthusiastic gathering of citizens. In the regular course of business the following delegates at large were elected by the Club: Major-Gen. Bufus Ingalls, Major-Gen. Daniel Butterfield, Hon. Geo. Briggs, William W. Powell, Joseph C. Pinckney, Major O. W. Brainard, B. D. Penfield, Capt. David Hart and Charles A. Tuttle. The following gentlemen were also announced by the President: Senator Rufus A. Andrews as Finance Committee of the Club; D. D. T. Marshall, Thos. Murphy, Robt. Bonner, Wm. A. Darling, A. C. Dittenhoeffer, Samuel Cantrell, Geo. Starr, Almon W. Griswold, John Sillcock, Bernard Casserley and Treasurer Jos. B. Taylor.

The Glee Club belonging to the organization then entertained their friends with several campaign songs and glees which were repeatedly encored. Stirring addresses were subsequently made by Senator Lent, Hon. E. Delafield Smith and others, in which they spoke of the importance of the approaching Presidential campaign and of the great probability of Gen. Grant's being chosen to fill the Presidential chair after 1869. The Club then appointed a special committee to make all due arrangements for the celebration of the surrender of Fort Donelson, on the 17th of February next, after which the Club broke up in great good humor to reassemble on Tuesday evening, the 21st inst.

The New-York Historical Society.

The New-York Historical Society held its annual meeting last evening, Ex-Gov. Hamilton Fish, President, in the chair. The annual reports set forth that the Society is most prosperous. There were 145 new members elected during the year, making now upon the roll 6,228, of whom 2,012 are resident members. The gross receipts during the year were 9,543 47; expenditures, $9,366 25; leaving a balance in favor of the treasury of $177 22. The funds of the Society now amount to $20,295 44. During 1867 5,000 volumes of printed matter alone were added to the library, and in addition many volumes of newspapers and valuable manuscripts. The number of volumes now owned by the Society is about 35,000, and of manuscripts about 20,000.

Hon. Marshall S. Bidwell read a eulogistic memoir of the late Chancellor Reuben Hyde Walworth.

The following officers were elected for the year 1868:

President, Hamilton Fish, LL.D.; First Vice-President, Thos. De Witt, D. D.; Second Vice-President, Gulian C. Verplanck, LL.D.; Foreign Corresponding Secretary, John Romeyn Brodhead, LL.D.; Domestic Corresponding Secretary, William J. Hoppin; Recording Secretary, Andrew Warner; Treasurer, Benjamin H. Field; Librarian, George H. Moore.

At the termination of the routine business of the meeting, Mr. Frederick S. Cozzens was introduced to read a biographical sketch or memoir of the late Fitz Greene Halleck. As Mr. Cozzens was suffering from a severe hoarseness, Mr. Moore, the Librarian, read the paper, which was an admirably written, sparkling sketch, warmly received by the audience which filled the entire hall. A vote of thanks to Mr. Cozzens was enthusiastically carried at the conclusion of the reading.

VIRGINIA.

The Press of Richmond Fight Two Battles in One Day—An Exciting Day for the Fourth Estate.

From Our Own Correspondent.

Richmond, Sunday, Jan. 5, 1868.

FIGHTING AMONG THE REPORTERS.

Congratulate me. I have passed through two severe engagements in one day, and am unscathed. I was a neutral, however, and am therefore able to give an impartial history of the "Battles of the Reporters," which yesterday threw the entire city into a state of the most intense excitement, and established the reputation of the Press of our city as being "some on the muscle." I advised you of a difficulty pending between one of the reporters of the *Enquirer and Examiner*, Dr. J. B. Brock, and the correspondent of the New-York *Herald*, Mr. E. Cuthbert, growing out of some severe strictures published by Brock against the correspondent because of a dispatch sent to the *Herald* in regard to a "reign of terror" and "war of races." These two gentlemen have long been personal enemies, and their enmity arose from the fact that both correspond for the *Herald* and are rivals—Brock sends the dispatches and Cuthbert the letters—and the house was divided against itself. When the attack appeared in the *Enquirer*, Cuthbert, instead of calling upon the writer for a retraction and taking satisfaction on the spot, wrote a long and very severe card reflecting upon the private character of Dr. Brock, who stands very high in the community. This he endeavored to have published in the city papers, but was refused because of the "tone" of his communication. He showed it to a number of gentlemen, and the purport of its contents reached the ears of Brock, and the Doctor and two of his friends, James P. Cowardin, Esq., of the *Dispatch*, and Mr. Ernest P. Wiltz, of the *Examiner*, sent a joint note to Cuthbert, in which they warned him that if he published his card in any manner whatever, he must meet each or all of them, and accept the consequences. This was conveyed to him, and his answer was that there must be a retraction and apology, or the card should appear as soon as he could get it printed. This was on Tuesday. Cuthbert could not get his card printed in the city, and had to send it abroad. On Thursday evening he announced that he had a thousand copies of it on hand and would distribute and post them during the night. Every effort was now made by the friends of both parties to effect a compromise and prevent the scandal, but without avail. Brock refused to retract, and Cuthbert would accept nothing short of an apology for the abuse heaped upon him. But the card was not circulated that night. Friday morning, about 1 o'clock, however, the Police, who had been instructed to watch for the card and report its appearance, saw it posted on the street corners. The fact was reported to the Chief, who arrested, as soon as possible, both the principal parties, and they were bound over in the sum of $3,000 each. But Messrs. Wiltz and Cowardin were not arrested, and were at liberty to attack Cuthbert. About 3 o'clock, Wiltz, who is a fiery and wiry little Creole of Louisiana, met Cuthbert on Eleventh-street, just as he had come from the Convention, and hailed him. "I am unarmed, and am under bonds," said Cuthbert. "I will give up my pistol, and save your bond by placing you on the defensive," replied Wiltz, handing his pistols to a friend. "I told you," said Wiltz, showing him the card, "in our last conversation, that if you published this card, connecting my name with it, I would chastize you, and I have come to make good my words." He then quickly struck Cuthbert three or four blows with his cane, when the latter clinched him, a scuffle ensued, the parties rolled in the street, passed a few blows, were separated, and injured honor was satisfied. Wiltz was subsequently arrested. And so ended the difficulty with the *Herald* correspondent about that Charlotte dispatch.

But Saturday was destined to be a still more memorable day for the Press of Richmond. Scarcely had the immense crowd which the above related affair called together, including a goodly portion of the Convention, dispersed, when another and still more desperate rencounter took place in front of the *Enquirer* office, between young James P. Cowardin Esq., son of one of the proprietors of the *Dispatch*, and Mr. Samuel, the phonographic reporter of the Convention. Mr. Cowardin, it appears, upon the authority of Samuel, had stated that Mr. Porter had withdrawn from Hunnicutt's wing of the party. This publication was alluded to by Mr. Hunnicutt in the course of debate, and pronounced another fabrication of the lying reporters. After the Convention adjourned, Mr. Samuel approached Mr. Cowardin, who reports the proceedings for his father's paper, and said: "Sir, you have not the first principle of a gentleman in your nature." Recovering from his astonishment at being thus rudely accosted, Mr. Cowardin aimed a blow at Samuel, which the latter warded off, at the same time catching Cowardin by both hands, and holding him. Members of the Convention interfered, and they were separated. It was agreed that the matter should be settled at another time and place. Both parties went out and prepared themselves for action. Mr. Cowardin's headquarters were at the *Examiner* office, while Samuel and his friends—some half dozen members of the Convention—took their position at Macpherson's saloon, on the same street. They were about two squares apart. After taking in some "ammunition" at the saloon, it was decided by the Samuel party to advance upon the foe, but it was agreed that so long as no person interfered in favor of Cowardin, none of Samuel's friends would interfere. These preliminaries settled, they commenced their march up the street, Samuel on the east side, and his friends on the west, marching very solemnly abreast. From a side window in the office Cowardin watched the advance, and when he thought his antagonist had got close enough, he went out with a heavy hickory cudgel in his hand, and met him: "Will you retract the words you uttered in the Convention to-day, Sir?" "No, Sir," was the reply. "Then defend yourself," said Cowardin, and he struck him across the forehead with his stick, repeating the blow two or three times; Samuel drew a revolver, but dropped—he, however, had another, which he was attempting to draw, when Mr. Leahy, a member of the Convention, seized Mr. Cowardin, and got his "head in chancery," and was about to beat him, when Mr. James, of the *Enquirer*, and Handy, of the *Dispatch*, came to the rescue, and broke a cane over Leahy's face. The row now became general; blood flowed freely, and pistols were brandished in the air, and great was the confusion. A brawny German had hold of Cowardin, and was pinning him fast to the railings of the square, while little James was having a hand-to-hand rencounter with the bleeding Leahy in another quarter of the field. It was in the very centre of "Printing-House-square," and in less than a minute the street was blocked up with "men of the Press," including all grades from the devil up to the leading editor. The Convention party saw the "pressure," and quietly withdrew as the police arrived, and arrested those prominently engaged in the fearful combat, to have witnessed which I deem one of the most pleasing events of my life.

The result of the day's proceedings was the arrest of seven reporters, who are bound over to appear on Monday, and the gaining of much glory and a few black eyes by the Richmond Press.

There was nothing political in either of the affairs, although it has been attempted to give to both such a coloring. Cuthbert of the *Herald* came to Virginia in a South Carolina regiment at the beginning of the war, and Wiltz was Lieutenant in a Louisiana regiment. Up to this affair, in which Wiltz really had no interest, they were intimate friends.

Mr. Samuel came here from Philadelphia for the purpose of being elected stenographer of the Convention. He was kindly received by the members of the Press, and every courtesy extended him. There was no rival here to his aspirations, for not a single member of the fraternity in Richmond could fulfill the duties. Since poor Pat Kean died we have had no stenographer among us—nor have we much use for one.

Mr. Samuel was shot last night through the neck by a colored member of the Convention, who was with difficulty secured and taken to the Libby by the soldiers. I cannot at this early hour learn whether he was dangerously wounded or not. Yesterday will be a memorable day indeed for fights. They were fighting in all quarters of the city, and singular enough the parties engaged did not belong to the roughs.

A wild rumor is afloat that Gen. Schofield has been removed, and Gen. Halleck ordered to take command here.

The Convention has done absolutely nothing yet. I understand they are not to be paid until their work is completed—which may accelerate matters somewhat.

The new Republican paper will appear in the morning, under the title of the Richmond *Register*.

KAPPA.

SECRETARY STANTON.

The History of his Suspension from Office—Report of the Senate Military Committee.

Special Dispatch to the New-York Evening Post.

Washington, Tuesday, Jan. 7.

The report of Senator Howard in the case of Secretary Stanton was considered by the House Military Committee this morning, and will be laid before the Senate in Executive session to-day. It is very long, covering upward of a hundred sheets of foolscap paper. The following are the principal points:

After reciting the circumstances of the suspension of Secretary Stanton by the President on the 12th of August, and the appointment of Gen. Grant as Secretary of War *ad interim*, the report cites the second section of the Tenure of Office act, in order to show that Congress intended to prevent such a removal, except for misconduct in office or on account of some physical or mental incapacity or some legal disqualification.

The act requires that before the President can order such suspension, he shall have evidence satisfactory to him that some one of these causes exists. He must be satisfied by evidence, and the evidence must be such as tends to establish the existence of some one of those distinctly enumerated causes, and not merely that there is a difference of opinion between him and the incumbent, or mere mutual dislike. Both are, by the Constitution, but officers of the law, bound to perform for the people the duties imposed by law, and the one no more and to no greater extent than the other. Their duties may greatly differ in public importance, but the obligation is exactly the same. It is to be the law that each is responsible. The first principle of constitutional government involves this responsibility; and no official, however high, is above the law, or entitled, under our system, to claim for himself impeccability or immunity. That monarchical principle finds no place in the republican system under which we live, and he who seeks to resort to it seeks to destroy liberty.

The Committee say they do not propose to discuss the constitutionality of the Tenure of Office act, but contend that the President, by his proceeding now under consideration, has recognized its binding force. He has adopted it as the rule of his conduct, by actually using and employing a power created and existing only by the act itself—the power of suspension—and it only remains for the Committee to give their views of the sufficiency of the evidence and the reasons upon which he relies to justify his action. To this duty they, therefore, address themselves.

The report then proceeds to analyze the President's Message to Congress on the subject of Mr. Stanton's suspension, and adds:

"The fact was already made public by Mr. Johnson himself, that in the Cabinet council the preceding June Mr. Stanton had dissented from the opinion of the Attorney-General in reference to the true meaning and effect of the Reconstruction acts of March 2 and March 23, 1867, which opinions Mr. Johnson had adopted and acted upon. The whole country had seen that if these opinions were carried out in practice, as Mr. Johnson proposed they should be, and as he had instructed his subordinates to carry them out, the plain intention of Congress in regard to reconstruction in rebel States would be defeated.

Mr. Stanton had expressed his dissent from those opinions and refused to countenance an artifice which had occasioned the assembling of Congress on the 3d of July. Congress, to the exclusion of all other business, passed at that meeting a third act on reconstruction, setting aside the dangerous interpretations by the Attorney-General of the two previous acts.

As he had done to the two former bills, Mr. Johnson vetoed this bill also. It was notorious, as three elaborate vetoes, aided by his speeches and conversations, and the corps of Presses in his interest could make it, that he was strongly opposed to everything of the kind, and that he intended to render all such legislation abortive. He had not only used his influence and patronage to that end, but had strenuously opposed, denounced and endeavored to defeat, and even to veto, the Amendment to the Constitution, known as Article 14, passed June, 1866, and intended at that time as the basis of reconstruction. His whole course of conduct was notoriously in open and violent antagonism to the will of the nation, as expressed by the two Houses of Congress.

"Mr. Stanton, on the other hand, favored the faithful execution of these acts. They were the laws of the land. He would not seek to defeat their objects by any means, direct or indirect. He had good reason to believe, and did believe, that if he resigned his post Mr. Johnson would fill the vacancy by the appointment of some person in accord with himself, in his plans of obstruction and resistance to the will of Congress. Such an appointment would, by the Constitution, have remained in force till the end of the session of the Senate."

The report continues:

"It was undoubtedly the aim of Mr. Johnson, if we may judge from his previous conduct, to avail himself, if practicable, of the lapse of time to carry out his scheme of obstruction, and by every means in his power, and they were many, to hinder and thwart the intended operation and effect of those statutes; and then, when bluntly asked to resign, under the pretext of public considerations of high character, Mr. Stanton refused to yield his assent to such considerations, and strongfully and manfully opposed to them the duty incumbent upon him to resist their accomplishment by remaining at his post and seeking to execute those statutes faithfully and effectually."

The report says that if the President is to become the final and infallible judge of what the public interests require, Congress and its laws are nothing; and however wanton and wicked he may be, it becomes official misconduct to differ with him in opinion, and to make known to him this difference. The Committee then ask:

"Is Mr. Johnson serious in this most arbitrary assumption? Can he no longer brook to be told that his course is wrong? Does he regard mere difference of opinion as to the propriety of carrying out legislation of Congress as official misconduct? It would seem so from the position here taken. But we cannot countenance a doctrine so absolute and despotic. It is not merely a step toward tyranny, but is of itself the essence of tyranny."

The report enlarges upon these points, and then pays a warm tribute to Mr. Stanton, as follows:

"We recognize in his refusal no misconduct, no fault; but, on the contrary, we are of opinion that in so doing he consulted both his duty and the best interests of the country. During the bloody civil war, his eminent talents, his patriotism, his vigilance, his untiring devotion to the cause, and his unflinching determination to put down the rebellion, had justly entitled him to the gratitude and admiration of the country. In the worst of times he was true and faithful. When many others seemed to despair, his fortitude was unshaken. When defeat and discouragement darkened the land he was not appalled, but his genius pierced the gloom and saw the light of approaching triumph. We cannot sympathize with that spirit which, without fixing upon him so much as a plausible charge of misconduct, would cast him down and ruin his well-earned reputation."

The Committee here quote Mr. Stanton's letter in reply to the note from the President, informing him of his suspension; and then take up the charge by the President that Mr. Stanton concurred in the veto of the Tenure of Office bill. It is admitted that Mr. Stanton thought the bill unconstitutional, and was opposed to its becoming a law. Such, the Committee say, was sincerely his view, and some of the ablest statesmen in the country have entertained the same opinion; but others equally able have held the contrary opinion, and among them was Mr. Webster.

The controversy is almost as old as government, but the Committee contend that it does not follow, because a public officer has entertained such an opinion of a proposed measure, he is to carry his notions so far as to treat it as void when formally enacted into a law by a two-thirds vote of each House of Congress.

The next point of the President's Message noticed by the Committee is his charge that Mr. Stanton was at one time in accord with his (Johnson's) policy, and endeavors to make him partly responsible for it. This is denied, on the strength of Mr. Stanton's testimony on the subject, given before the Impeachment Committee of the House.

In regard to Mr. Johnson's claim that he is responsible for the conduct of the Executive Department, the report asks whether he admits his responsibility for the dispatches sent by the Secretary of State to the Provisional Governors, and maintains that he must admit and be bound by them; and yet in his Message to Congress in 1866 he suppressed such intimations, and astonished the country by announcing that he had fully reorganized and reconstructed the rebellious States, and that nothing remained for Congress to do but to pass upon the naked questions on the regularity of elections and the qualifications of the Senators and Representatives elected. Who, then, the Committee ask, has committed the offence, if it be one, of changing front on this great question of the power of Congress? Who has been the early, the original opponent of granting to the colored man the ballot, for his protection and for the security of the country against another rebellion? Not Mr. Stanton, surely. His opinions on these subjects have ever been the same, and Mr. Johnson knew them full well from April, 1865, down to the time of the suspension.

Another and special ground of complaint alleged against Mr. Stanton in the President's Message is that he omitted to communicate to the President the telegraphic despatch of Gen. Baird, dated 28th July, 1866, relative to the State Convention of Louisiana, then about to meet in New-Orleans; and that Mr. Stanton did not send the General instructions as required. After quoting Mr. Johnson's message on this subject very fully the report declares that these passages from the message show plainly enough that the purpose of its author is to prove that he had no opportunity to prevent the riot and slaughter of that bloody day, and is therefore free from the responsibility of which he speaks, and that his failure to prevent them is clearly chargeable to the Secretary's delinquency in not sending Gen. Baird instructions and in withholding the dispatch from the President.

The Committee give much space to the discussion of this point, and accuse the President of being aware of the existence of Mayor Monroe's letter to Gen. Baird of the 25th of July, and also of the intention of the rebels to disperse the Convention. Knowing these facts, they ask why the President did not make arrangements for preventing the riot. As the Convention owed its existence primarily to the President, as Commander-in-Chief of the armies, he could have dissolved it, and failing to do that, they argue he was bound to protect it against violence. Even had he ceased to regard it as a lawful assembly, he should have protected its members as private citizens.

The Committee quote the despatches which passed between Mr. Johnson and the authorities of Louisiana at the time of the riot, and are of opinion that the President's dispatch to Voorhies, of July 28, 1866, was a plain order to use the troops against the members of the Convention. In support of this view the Committee refer to the feelings entertained by the President toward the Convention, and quote his speech at St. Louis, delivered September 8, 1866, wherein he denounced the members of the Convention and their action in bitter terms.

In noticing the grave delinquency with which the President charges Mr. Stanton, for his failure to show him Gen. Baird's dispatch, asking for instructions, immediately after it was received, the Committee say: "Mr. Johnson, in his report, seeks to throw off from himself all the responsibility of the riot, and denies that he was warned in time. This denial, in the face of the uncontested and incontrovertible facts of the case admits of but one reply, and that is, that it is untrue, and known to be so to Mr. Johnson. He was warned, and fully warned, of the impending violence, and it is in vain for him to deny a fact so well established. Mr. Stanton was not warned."

The Committee discuss this subject at great length, and in conclusion recommend the adoption of the following resolution:

Resolved, That having considered the evidence and reasons given by the President in his report of the 12th of December, 1867, for the suspension from office of Secretary of War Edwin M. Stanton, the Senate do not concur in such suspension.

Japanese Visitors to the Mayor—Interview with Hah-Yah-ta-Kee—Sword Presentation.

About noon yesterday, twelve Japanese, who have lately arrived in this country from Yokohama, visited the City Hall, with their interpreter, for the purpose of having an interview with the Mayor and paying their respects to him in his official capacity. The visitors were received by the Mayor's Sergeant-at-Arms, and at once ushered into the private office. The principal man and mouth-piece of the others was Hah-yah-ta-kee. Accompanying him were his wife and three other women, four men and three children. All wore superb costumes of flowered and embroidered silk, the men and children each carrying two swords stuck in their girdles. The women wore their raven-black hair, dressed in the latest style, with water-falls *a la Japanese*, gold and silver combs, and other ornaments. From the head of one trailed a quantity of silver lace. Two of the children, who appeared to be about four years of age, had their little polls shaved as smooth as a billiard ball, while the eldest child wore his hair in the usual style. The little ones were quite as richly dressed as their elders, and appeared to be as much at their ease as if visits of this kind were an every-day occurrence. The women having ranged themselves on the Mayor's left hand, and the men on his right, with the children in front, all knelt and touched the floor with their foreheads, muttering at the same time a salutation, which may be freely translated as follows:

Hail, oh Governor of the great City! We, visitors from a far-off land, greet you and wish you all prosperity, peace and happiness. Condescend, oh dispenser of justice and bearer of the two-edged sword, to look upon us and to accept our felicitations. We kiss your feet.

The feet-kissing part of the ceremony was not actually performed, but all the Japanese remained kneeling until they had been repeatedly desired to rise. Hah-yah-ta-kee then advanced and spoke in the Japanese language as follows:

According to the custom of my country, I have great pleasure and distinction in presenting myself before the Chief Magistrate of this great Metropolis, before making any public exhibition of the skill and artistic cultivation of my company for the gratification and study of the people. My visit to this country has not been made for any sordid motives, but to afford to my family the advantages derived from observing the customs and manners of this youthful but most intelligent nation. I had contemplated under the sanction of our liberal-minded Tycoon to visit this country four years ago, but on several accounts deferred this interesting tour. The establishment of the Pacific Mail Steamship line between Japan and San Francisco has at last left me no excuse for further delay, and I am delighted to express to your Honor and the people how proud I am to enjoy the observation and contemplation of your public institutions. With these sentiments, I beg your Honor to accept as a souvenir of this agreeable interview a token of my esteem for the Chief Magistrate of New-York.

A translation of this was presented to the Mayor, when the speaker commenced his address.

The Mayor replied that he was glad to see them, and that so far as he could assist them he would gladly do so. On this speech being interpreted to them, they all drew in their breath, as if the Mayor's condescension had quite overwhelmed them, and dropped on their knees again before they could be prevented.

The speechmaker then advanced once more, and presented the Mayor with a Japanese sword, in a wooden scabbard, which the interpreter informed the Mayor was a weapon worn only by the highest officials. The Mayor accepted the gift, and said that happily we now had but little use for swords in this country, but that he would place it among other curiosities belonging to the City in the Governor's Room. The sword is a very plain one, but is said to be of the finest temper, and worth $300.

The eldest of the three children then presented the Mayor with a case of fans, while the ladies produced from some mysterious recesses in their garments a number of small charms, which they placed on their fans and thus handed them to the Mayor. One of these charms represents a turtle and another an acorn, which, on being opened, is found to contain a number of minute dice. In return, the Mayor presented them with his photograph, which they reverently held above their heads before venturing to look at.

Chi-ca-ro, a Japanese youth of 17, as he stated his age to be, but who looked at least 25, was then specially introduced to the Mayor as the only one who spoke English. In reply to the Mayor he said that he learned English in Japan about two years ago, that he had very little difficulty in acquiring it, and that he could both read and write it. The Mayor then presented him with a copy of his message to the Common Council, of which the young man read a portion with great facility and good pronunciation and emphasis. Chi-ca-ro does not belong to the troupe, and is traveling entirely for pleasure.

At the invitation of the Mayor the whole party then proceeded to the Governor's room, where they were shown the pictures, &c., and shortly afterward they returned to the hotel.

Seizure of Steamers.—Yesterday afternoon Marshal Murray seized the following steamers for violation of the act of Congress, in having carried an excess of passengers: Steamer *City of Baltimore*, of the Inman line; steamer *Saxonia*, of the Hamburg and American Packet Company; steamer *Nebraska*, of the Liverpool line; steamer *City of Washington*, of the Liverpool, New-York and Philadelphia Steamship Company. The amounts for which these vessels were attached for carrying an excess of passengers were as follows: *City of Baltimore*, $13,140; steamer *Saxonia*, $12,360; steamer *Nebraska*, $77,100; steamer *City of Washington*, $10,760.

Internal Revenue Seizures.—Yesterday Inspector R. D. McHenry reported to the Metropolitan Revenue Board the seizure of the rectifying establishment of F. Stoppers, No. 238 West Twenty-seventh-street, for discrepancies in book accounts; also, the distillery located at No. 260 Elizabeth-street, for a similar reason. Inspector Lewis seized at the establishment of Stephen Kocher, No. 507 Broome-street, sixty baskets of imitation pipes Heidsick champagne. The owner claims he has not manufactured wines since the passage of the act of 1866 relating to collecting the tax on liquors.

Rupture Curatives.

Dr. Sherman's Rupture Curatives are a guarantee of a radical cure of Hernia. Office No. 697 Broadway, corner 4th-st. Illustrated circular of photographic likenesses of ruptures before and after cure furnished on receipt of ten cents.—*Adv.*

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Its popularity is known to every being in Europe and many in America—its use is not confined to any particular class; in Europe Emperors and Kings drink it as well as the people. The first have conferred upon Mr. JOHANN HOFF numerous decorations and diplomas, and the latter have sent him thousands of letters in which they laud in the highest terms the benefits of this tonic beverage on the stomach; and physicians both here and abroad unite in pronouncing it a safe and efficacious remedy for Dyspepsia, Coughs, Colds, Bronchitis, Hoarseness, &c. At the depots in Europe hundreds of letters in six or seven different languages are received daily, while Mr. L. HOFF, No. 542 Broadway, New-York, after his immense success in this City and State, has extended the business to the West, where HOFF'S MALT BEVERAGE has met with the most unbounded success, is creating a special agent in every city in the Union, and finds his resources taxed to their utmost to supply the demand from private consumers who use it regularly in order to secure the concession in price.

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Corns, Bunions, Enlarged Joints and all diseases of the feet cured by Dr. ZACHARIE, No. 760 Broadway.

MARRIED.

Atterbury—Dow.—In the Madison-square Church, on Tuesday, Jan. 7, by Rev. Dr. John G. Atterbury, Charles L. Atterbury, of Detroit, Mich., to Katharine M., daughter of Marcus F. Dow, of the same place.

Ward—De Witt.—On Tuesday, Jan. 7, by Rev. Mr. Rockwell, Cornelius Ward to Amelia D. De Witt, all of Brooklyn.

DIED.

Callender.—On Sunday, Jan. 5, at her residence, Newport, R. I., Ann M., widow of the late Thomas Callender, of this City.

Carpenter.—In Brooklyn, on Tuesday, Jan. 7, Sarah Carpenter, daughter of the late Thorn Carpenter, in the 50th year of her age.

Relatives and friends of the family are invited to attend the funeral on Friday, the 10th inst., at 2 o'clock P. M., from the residence of L. P. Coles, Esq., No. 26 Wyckoff-st.

Crosby.—Suddenly, on Monday morning, Jan. 6, E. Crosby, in the 77th year of his age.

Friends of the family are respectfully invited to attend the funeral from his late residence, Fishkill, on the Hudson, on Thursday, Jan. 9, at 11 o'clock A. M.

Covell.—On Tuesday morning, Jan. 7, Lemuel Henry Covell, only son of Wm. H. and Lina Covell, aged 3 years, 4 months and 10 days.

Relatives and friends are respectfully invited to attend the funeral this (Wednesday) afternoon, Jan. 8, at 4 o'clock, from the residence of his grandfather, Rev. Lemuel Covell, No. 23 East 17th-st.

☞ Coxsackie, Green County, papers please copy.

Dyckman.—At Kingsbridge, on Monday, Jan. 6, Isaac Dyckman, Esq.

Relatives and friends are respectfully invited to attend the funeral from his late residence, on Thursday afternoon at 2 o'clock. Carriages will be at the Inwood Station on the arrival of the 12 o'clock train from 30th-st.

Folsom.—At Elizabeth, N. J., on Monday, Jan. 6, Eliza M., only daughter of Levi and Eliza A. Folsom, in the 25th year of her age.

Her friends and those of her parents are invited to attend the funeral on Thursday, Jan. 9, at 2 o'clock P. M. from the residence of her father, No. 14 Washington-av., Elizabeth, N. J., without further invitation. Trains leave from foot of Liberty-st. at 1 o'clock P. M.

Guidicim.—On Tuesday, Jan. 7, Guiseppi Guidicim, aged 57 years and 12 days.

The relatives and friends, the members of the Benevolent Lodge No. 28, F. & A. M., also the members of the Italian Benevolent Society, are respectfully invited to attend the funeral from his late residence, No. 183 East 50th-st., on Thursday, the 9th inst., at 11 o'clock A. M.

Haines.—In Brooklyn, on Monday, Jan. 6, Catharine A. Faron, wife of J. P. Haines, in the 26th year of her age.

The relatives and friends are respectfully invited to attend the funeral from the residence of her uncle, Levi B. Faron, No. 324 Sackett-st., near Smith, on Wednesday, Jan. 8, at 2 P. M.

Hume.—On Tuesday, Jan. 7, Charles, infant son of James and Harriet Hume.

The relatives and friends of the family are respectfully invited to attend the funeral from the residence of the parents, No. 31 Greenwich-av., on Thursday at 1 o'clock P. M.

☞ Cincinnati, Ohio, papers please copy.

Lockwood.—At Norwalk, Conn., on Saturday, Jan. 4, Emily, wife of Edwin Lockwood, aged 57 years.

The funeral will take place at St. Paul's Church, Norwalk, on Wednesday, Jan. 8, at 2 o'clock P. M.

Mapes.—On Monday, Jan. 6, Mrs. Elizabeth Mapes, widow of Gen. Jonas Mapes, aged 91 years.

The relatives and friends of the family are invited to attend her funeral from the residence of her grandson, N. L. McCready, No. 10 West 22d-st., on Wednesday at 2 P. M.

McGuire.—On Monday, Jan. 6, Samuel McGuire, aged 86 years.

The relatives and friends of the family are respectfully invited to attend his funeral from the residence of his son-in-law, Wm. McCullough, No. 350 West 36th-st., at 1 o'clock this (Wednesday) afternoon. His remains will be taken to Bronxville for interment.

O'Connor.—In France, on Tuesday, Nov. 26, John F. O'Connor.

His funeral will take place from his late residence, No. 345 West 28th-st., on Wednesday morning, 8th inst., at 9½ o'clock. A solemn Requiem High Mass for the repose of his soul will be celebrated at the Church of St. Francis Xavier, 16th-st., at 10 o'clock, whence his remains will be taken to Calvary Cemetery. The friends of the family are invited to attend without further invitation.

Roe.—Suddenly, on Monday, Jan. 6, of congestion of the lungs, Wm. D. Roe, of the firm of Wm. D. Roe & Co.

The friends of the family and of his brothers, Charles, Carlisle and Thomas, also the members of Sylvan Grove and Knickerbocker Lodges, F. & A. M., are respectfully invited to attend his funeral from his late residence, No. 42 Barrow-st., on Wednesday, the 8th inst., at 1 P. M.

Rowland.—On Monday, Jan. 6, Catharine W., wife of Wm. F. Rowland, aged 52 years.

The relatives and friends of the family are invited to attend her funeral from her late residence, No. 130 Christopher-st., corner of Hudson, on Thursday morning, the 9th inst., at 10 o'clock. Her remains will be taken to Windsor, Conn., for interment.

Robb.—Suddenly, on Monday morning, Jan. 6, Elizabeth Church, wife of James Robb.

Notice of funeral hereafter.

☞ Southern papers please copy.

Thorburn.—At Canizo, Texas, on Sunday, Dec. 3, of congestive fever, Harry N. Thorburn, in the 27th year of his age.

Woodhull.—In Huntington, L. I., on Monday, Jan. 6, Smith Woodhull, aged 70 years, 9 months and 9 days.

Relatives and friends are respectfully invited to attend the funeral from the First Presbyterian Church, Huntington, on Thursday, the 9th inst., at 2½ o'clock P. M.

White.—On Sunday, Jan. 5, Margaret B., wife of James L. White, and daughter of William Whitlock, Jr.

The funeral services will take place on Wednesday, the 8th inst., at 10 A. M., at St. George's Church, Stuyvesant-square. The relatives and friends of the family are invited to attend without further notice.

Wilson.—On Monday, Jan. 6, after a short illness, Daniel Wilson, in the 77th year of his age.

The relatives and friends of the family are respectfully invited to attend the funeral from his late residence, No. 21 Lamartine-place, West 29th-st., on Wednesday afternoon at 1 o'clock.

Wolcott.—Suddenly, on Monday, Jan. 6, Miss Martha Wolcott, formerly of Milford, Conn., aged 88 years.

Funeral on Wednesday at 12 o'clock, from No. 42 East 26th-st. Her acquaintances and those of her nephews, W. H. Halsey and Leander Buck, are respectfully invited to attend.

☞ Milford and New-Haven papers please copy.

☞ The members of Sylvan Grove Lodge No. 275, F. & A. M., are hereby notified to attend a special communication of the Lodge, on Wednesday, Jan. 8, at 11½ o'clock A. M., to attend the funeral of our late brother, Wm. D. Roe.

WESLEY B. CHURCH, Master.

OFFICIAL—[No. 200.]

Coroner's Office, New-York, Jan. 4, 1868.

The body of an unknown man, supposed to be James Little, was found in One Hundred and Twenty-second-street, between Second and Third avenues. Deceased was formerly a private in the marine service, United States. Height five feet five and a half inches, hazel eyes, brown hair, light complexion, red mustache, blue soldier pants and dark blue marine jacket, light blue soldier's overcoat, fancy silk vest, navy cap, with letter M on it, white Canton flannel shirt and blue flannel undershirt, gray stockings, and shoes, pair green blue spectacles, a discharge paper from headquarters of the Marine Corps, a recommendation from Messrs. Russell, Birdsall & Ward, and a letter directed to him to Bellevue Hospital, from New-Haven, Dec. 11, 1867, from Mary Carroll, No. 33 Morocco-street. Body sent to the Morgue for identification.

For further particulars apply at the Coroner's Office, No. 4 Centre-street.

WILLIAM SCHIRMER, Coroner.

MISCELLANEOUS.

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1. The Slow Growth of Human Advancement.
2. The Useful, the Virtuous, the Just.
3. The Progress of Culture.
4. Science and the New School of Poetry.
5. Something about Architecture.
6. Friendly Societies.
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POST-OFFICE NOTICE.—THE MAILS FOR Europe will be dispatched from this office on TUESDAY, 14th, WEDNESDAY, 15th, THURSDAY, 16th, and SATURDAY, 18th inst. The mails on Tuesday, Thursday and Saturday will close at this office at 11 o'clock noon, and at the up-town stations as follows, viz.: Stations A and B, 11:45 P. M.; C, O and D, 11:25 P. M.; E and F, 11:10 P. M.; G, 11 P. M. Notice of the hour of closing the mail on Wednesday will be posted at the General Office and Stations on TUESDAY AFTERNOON. JAMES KELLY, P. M.

WRAPPING-PAPER FOR SALE.—OLD copies of the *New-York Times* can be had at the counter of the *New-York Times*. Price, $1 per hundred. Also, old exchange papers. Price, 50 cents per hundred.

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FROM THE PREFACE.

"The fact that I became a member of Gen. Grant's personal staff before he assumed command of the armies of the United States, and that I have since remained with him, is the voucher that I offer for the correctness of this history. I have not meant to state one fact unless it came under my own personal observation, or has been told me by the General of the army, or one of his important officers, or unless I knew it from official papers. When I deviate from this rule I make the deviation known.

The correspondence, telegraphic and written, of the headquarters of the armies, is accessible to me. I have also been allowed to examine all papers under the control of the War Department; and as many of the rebel archives are now in the possession of the Government, I have seen the original reports made by the rebel Generals, of every battle but two, which I have attempted to describe. Those two are Corinth and Iuka, at neither of which Gen. Grant was present in person. The original rebel field returns have also been closely examined by me. No statement of rebel movements or strength is made in this volume, unless taken from these sources; or if otherwise, the source is named.

Gens. Sherman, Sheridan, Ord and Wilson, and the officers of Gen. Grant's staff, as well as Admiral Porter, have afforded me much valuable information, and given me all the assistance in their power that I have desired. Hon. Edwin M. Stanton has also furnished me with information which I could not otherwise have obtained."

From the Philadelphia Press.

"Gen. Badeau, who was a man of letters before his patriotism flung him into the late war, where it was his fortune to be placed on Gen. Grant's staff, to which he is still attached, has written the military history of his chief, with unusual personal opportunities of being not only accurately, but fully informed. He writes in a very clear and graphic manner, but far beyond the style we estimate the reliability of his work."

From the Evening Post.

"It is a matter of course that whatever documentary information could be available to anybody has been open to Gen. Badeau's inspection; that he has had the oral views of the best officers in the army; that in the preparation of his maps he had the best assistance to be procured in the engineer department of the service, and, in a word, that he has had all the aids and facilities that any one could have for his work.

That he has been trusted so thoroughly by so excellent a judge of men as Gen. Grant, is the best *prima facie* evidence that he had an aptness for his task."

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5-20 Coupon, '65..	106⅛	106⅜	Aug., comp'ds. '65	116⅜	116⅝
5-20 C. '65 Jan&Jly	104⅝	104⅞	Sept., comp'ds. '65	116	116⅛
5-20 Coupon, '67..	104⅝	104⅞	Oct., comp'ds. '65	115⅜	116
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INTEREST ON CITY STOCKS.

The interest on the bonds and stocks of the City of New-York, due and payable Feb. 1, 1868, will be paid on that day by PETER B. SWEENY, Esq., Chamberlain of the City, at the National Broadway Bank.

The transfer books will be closed WEDNESDAY, Jan. 8, 1868.

RICHARD B. CONNOLLY, Comptroller.
DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE, NEW-YORK, Dec. 31, 1867.

THE TRADESMEN'S NATIONAL BANK. NEW-YORK, Dec. 31, 1867. The annual election for Directors will be held on TUESDAY, Jan. 14, from 12 M. to 2 P. M. ANTHONY HALSEY, Cashier.

OFFICE OF CONSOLIDATION COAL CO. OF MARYLAND, NO. 71 BROADWAY, NEW-YORK, Jan. 4, 1868.

NOTICE IS HEREBY GIVEN THAT, pursuant to the requirements of the charter and by-laws, the regular annual meeting of the stockholders of this Company for the election of President and Directors, and for the transaction of other business, will be held in this office, on the third WEDNESDAY (15th) of this month, at 11 o'clock A. M. The polls will be closed at 12 o'clock. The transfer-books will be closed from the 6th inst. until after the election.

Notice is also given, pursuant to the same authority, that immediately after the regular annual meeting above called, a special meeting of the stockholders will be held for the consideration of business of the highest importance to the Company.

JAMES S. MACKIE, Vice-President and Secretary.

THE PROVIDENT FUND AND LIFE INSURANCE CO., OFFICE NO. 3 NASSAU-ST., OPPOSITE U. S. TREASURY BUILDING, NEW-YORK, Dec. 28, 1867.

THE ANNUAL MEETING OF STOCKHOLDERS of this Company for the election of Trustees will be held at the office of the Company, on MONDAY, the 13th of January, 1868, between the hours of 1 and 2 P. M.

The transfer-book will be closed on and after the 3d of January, 1868. J. EDWIN CONANT, Secretary.

OFFICE OF THE METROPOLITAN GAS-LIGHT CO., Corner of Broadway and 42d-st., NEW-YORK, Dec. 24, 1867.

THE ANNUAL MEETING OF THE stockholders of this Company for the election of Directors, and for the transaction of other business, will be held at this office on MONDAY, Jan. 13, 1868. Poll will be opened at 12 M., and closed at 2 P. M. The transfer book will be closed on the evening of Dec. 28, 1867, and reopened on the morning of Jan. 14, 1868. WM. MEIKLEHAM, Secretary.

OFFICE OF THE DRY DOCK, EAST BROADWAY AND BATTERY RAILROAD COMPANY, EAST 14TH-ST. AND AVENUE B, NEW-YORK, Jan. 4, 1868.

THE NEXT ELECTION FOR DIRECTORS of this Company and for Inspectors of next ensuing election will be held at the office of the Company on TUESDAY, the 14th day of January. Polls open from 12 to 1 o'clock P. M. Transfer-books are closed until Jan. 15. WM. WHITE, President.

OFFICE OF THE McDERMOTT PATENT BOLT MANUFACTURING COMPANY, NOS. 35 AND 37 CANNON-ST., NEW-YORK.

NOTICE.—THE ANNUAL MEETING OF THE Stockholders of this Company will be held at their office, Jan. 9, 1868, from 1 to 3 P. M., for the purpose of electing Trustees for the ensuing year. THOMAS J. OUTERBRIDGE, Secretary.

BROADWAY INSURANCE COMPANY, NEW-YORK, Jan. 3, 1868.

THE ANNUAL ELECTION FOR DIRECTORS of this Company and for inspectors of the next ensuing election, will be held at the office of the Company, No. 158 Broadway, on WEDNESDAY, 15th inst. Poll will open at 12 M. and close at 1 o'clock P. M. JOHN WRAY, Secretary.

THE CHATHAM NATIONAL BANK, NEW-YORK, Dec. 12, 1867.

THE ANNUAL MEETING OF SHAREHOLDERS of this Bank, for the election of Directors for the ensuing year, will be held at the banking-room on TUESDAY, the 14th of January next, between the hours of 12 M. and 1 P. M. By order of the Board. O. H. SCHREINER, Cashier.

THE IMPORTERS' AND TRADERS' NATIONAL BANK OF NEW-YORK, NEW-YORK, Dec. 23, 1867.

THE ANNUAL ELECTION FOR DIRECTORS of this Bank will be held at the Banking-house on TUESDAY, the 14th day of January next. Polls open from 12 M. to 1 P. M. E. H. PERKINS, Jr., Cashier.

OFFICE NEW-YORK FLOATING DRY DOCK CO., NEW-YORK, Jan. 4, 1868.

THE ANNUAL ELECTION FOR DIRECTORS of this Company will be held at their office, No. 284 South-st., on TUESDAY, the 14th day of January next, between the hours of 12 o'clock M. and 1 o'clock P. M. H. V. MASON, Secretary.

NATIONAL BROADWAY BANK, NEW-YORK, Dec. 21, 1867.

THE ANNUAL ELECTION FOR DIRECTORS of this Bank will be held at the banking-house, No. 237 Broadway, on TUESDAY, the 14th day of January, 1868, between the hours of 12 M. and 1 P. M. F. A. PALMER, President.

OFFICE CONN. AND NEV. S. M. CO., No. 54 PINE-ST., NEW-YORK, Jan. 3, 1868.

THE ANNUAL MEETING OF THE STOCKholders of this Company for the election of Trustees for the ensuing year will be held at the office, as above, on TUESDAY, Jan. 14, 1868, at 11 o'clock A. M. J. E. HUBBELL, Secretary.

OFFICE OF TOLEDO, WABASH AND WESTERN SLEEPING-COACH COMPANY, NEW-YORK, Jan. 3, 1868.

THE ANNUAL ELECTION FOR DIRECTORS of this Company will be held at the office of the Company, in this City, on WEDNESDAY, the 15th inst. R. McCHAN, Secretary.

EIGHTH NATIONAL BANK OF THE CITY OF NEW-YORK.—The annual election for Directors of this Bank will be held at their Banking-room, No. 650 Broadway, on TUESDAY, the 14th day of January, 1868, between the hours of 12 M. and 1 P. M. CHARLES HUDSON, Cashier.

NEW-YORK, Dec. 11, 1867.

ST. LOUIS AND IRON MOUNTAIN BONDS, 7 per cent.—A limited number of above bonds for sale; the net income is now eight times the amount of interest on the bonds out. H. G. MARQUAND, Vice-President, No. 43 Wall-st.

NATIONAL SHOE AND LEATHER BANK, NEW-YORK, Dec. 13, 1867.

THE ANNUAL ELECTION FOR DIRECTORS of this Bank for the ensuing year, will be held at the Banking-house, Broadway and Chambers st., on TUESDAY, Jan. 14, 1868, between the hours of 12 M. and 1 P. M. J. M. CRANE, Cashier.

HELMBOLD'S EXTRACT BUCHU GIVES health and vigor to the frame and bloom to the pallid cheek. Debility is accompanied by many alarming symptoms, and if no treatment is submitted to, consumption, insanity or epileptic fits ensue.

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OFFICE OF THE COMPANY,
No. 111 Broadway; or
HENRY CLEWS & CO., Bankers,
No. 32 Wall-st.,
FINANCIAL AGENTS.

OFFICE OF THE NATIONAL TRUST COMPANY OF THE CITY OF NEW-YORK, No. 336 Broadway, Dec. 30, 1867.

NOTICE IS HEREBY GIVEN, PURSUANT to charter, that the seventh installment of $15 on each share of stock in the National Trust Company, is due on the 10th day of January next. Subscribers will please call at the office of the Company and pay their installment, and also bring with them the original receipt for first installment, in order that this payment may be receipted thereon. JAMES MERRELL, Secretary.

BROWN BROTHERS & CO., NO. 59 WALL-ST., ISSUE COMMERCIAL AND TRAVELERS' CREDITS FOR USE IN THIS COUNTRY AND ABROAD

STATE OF MISSOURI INTEREST.

NATIONAL BANK OF COMMERCE IN NEW-YORK, Dec. 20, 1867.

The coupons due 1st January next from bonds issued or guaranteed by the State of Missouri, in aid of railroads, (the Hannibal and St. Joseph Railroad excepted,) will be paid on presentation after that date at this bank. H. F. VAIL, Cashier.

QUARTERLY REPORT OF THE CONDITION of the BOWERY NATIONAL BANK OF NEW-YORK, on the morning of the first Monday of January, 1868:

RESOURCES.

Loans and Discounts		$368,721 65
Commercial Paper	$326,887 35	
Demand Loans	40,178 00	
Overdue Paper	1,656 30	
Indebtedness of Directors	13,800 00	
Banking-house		14,000 00
Expense Account		8 15
Premiums		10,561 29
U. S. Bonds with Comptroller		257,500 00
U. S. Securities on hand		31,000 00
Due from National Banks		79,908 46
Cash on hand:		
Cash Items	$6,233 13	
National Bank Notes	19,455 00	
Specie	5,931 64	
Fractional Currency	1,928 09	
Legal-tender Notes	56,671 00	
Compound-interest Notes	103,410 00—	193,628 77
Exchanges		76,359 40
Total		$1,027,707 72

LIABILITIES.

Capital Stock		$250,000 00
Circulation received from Comptroller	$225,000 00	
Less amount on hand	3,000 00	
Amount outstanding		222,000 00
Individual Deposits		511,663 74
Surplus	$31,000 00	
Profit and Loss	10,377 80	
Discount	2,663 27	
Exchange	2 91—	44,043 98
Total		$1,027,707 72

I, R. HAMILTON, Cashier of the Bowery National Bank of New-York, do solemnly swear that the above statement is true, to the best of my knowledge and belief. R. HAMILTON, Clerk.

State of New-York, City and County of New-York: Sworn to and subscribed before me, this 6th day of January, 1868. E. RING, Notary Public.

QUARTERLY REPORT OF THE CONDITION of the NATIONAL BANK OF COMMERCE in New-York, on the morning of the first Monday of January, 1868:

RESOURCES.

Loans and discounts		$6,942,192 65
Banking house and lot		400,000 00
United States bonds deposited with Treasurer of United States		7,380,000 00
Other United States securities		5,419,500 00
New-York State and County stocks		194,000 00
Due from banks and bankers		82,349 90
Cash items—checks, &c., in exchanges		2,149,920 49
Specie		1,342,732 14
Legal tender and compound interest notes		5,886,018 00
National bank notes		217,041 00
Total		$30,007,754 78

LIABILITIES.

Capital		$10,000,000 00
Surplus	$3,022,114 98	
Profits	683,651 88—	3,705,766 86
Circulating notes outstanding		5,987,285 00
Individual deposits	$7,235,248 15	
Bank deposits	2,756,311 44	
Due Treasurer of the United States	309,238 39—	10,300,797 98
Dividends unpaid		13,904 94
Total		$30,007,754 78

I, HENRY F. VAIL, Cashier of the National Bank of Commerce, in New-York, do solemnly swear that the above statement is correct to the best of my knowledge and belief. H. F. VAIL, Cashier.

State of New-York, County of New-York: ss: Sworn to and subscribed before me, this 7th day of January, 1868. GEO. H. CARY, Notary Public.

QUARTERLY STATEMENT OF THE condition of the THIRD NATIONAL BANK, of the City of New-York, on the first Monday of January, 1868:

ASSETS.

Loans and discounts		$2,089,116 63
United States bonds		1,070,000 00
Cash—Legal-tenders	$1,017,117 00	
Specie	37,782 69	
National currency	62,896 00	
Fractional currency	697 93	
Cash Items	3,256 47	
Checks on City Banks	1,180,148 14—	2,301,898 23
Overdrafts		1,110 48
Due from banks		51,536 64
Total		$5,513,727 98

LIABILITIES.

Capital	$1,000,000 00
Surplus	132,000 00
Profits	286 47
Circulation	795,893 00
Treasurer of U. S. deposits	81,138 02
Individual deposits	1,795,033 42
Due to banks	1,709,377 07
Total	$5,513,727 98

J. C. MARSELLUS, Asst. Cashier.

Sworn to before me this 6th day of January, 1868. S. A. PHILLIPS, Notary Public.

[U. S. 5 cent Rev. Stamp canceled.]

MERCHANTS' NATIONAL BANK, NEW-YORK, Dec. 11, 1867.

THE ANNUAL ELECTION FOR ELEVEN (11) Directors of this Bank will be held at the banking-rooms, No. 42 Wall-st., on TEUSDAY, the 14th day of January proximo. Polls open from 12 M. to 1 P. M. J. D. VERMILYE, Cashier.

OFFICE OF THE EAGLE FIRE COMPANY, NEW-YORK, Jan. 2, 1868.

THE ANNUAL ELECTION FOR DIRECTORS of this Company and for Inspectors, will be held at the Company's office, No. 71 Wall-st., on TUESDAY, the 14th inst., commencing at 12 M., and closing at 1 o'clock P. M. A. J. CLINTON, Secretary.

NEW-YORK, Dec. 31, 1867.

OFFICE ROUGH DIAMOND SILVER MINING COMPANY.—STOCKHOLDERS' MEETING.—The annual meeting for the election of Trustees of this Company will be held at No. 28 Warren-st., New-York, on THURSDAY, Jan. 16, at 3 o'clock P. M. WM. H. ALVORD, Secretary.

OFFICE OF THE RELIEF FIRE INSURANCE CO., NEW-YORK, Jan. 4, 1868.

THE ANNUAL ELECTION FOR DIRECTORS of this Company will be held at the office of the Company, No. 149 Broadway, on TUESDAY, Jan. 14, between the hours of 12 M. and 1 P. M. W. E. CRARY, Secretary.

MERCANTILE NATIONAL BANK, NEW-YORK, Dec. 16, 1867.

THE ANNUAL ELECTION FOR DIRECTORS of this bank will be held at the banking-house, No. 191 Broadway, on TUESDAY, the 14th day of January next, between the hours of 12 o'clock M. and 1 o'clock P. M. N. AMERMAN, Cashier.

STAR FIRE INSURANCE COMPANY, NEW-YORK, Dec. 27, 1867.

THE ANNUAL ELECTION FOR DIRECTORS of this Company will be held at the office of the Company, No. 96 Broadway, on MONDAY, the 13th day of January, 1868, between the hours of 12 M. and 1 o'clock P. M. NICHOLAS C. MILLER, Secretary.

NATIONAL BUTCHERS' AND DROVERS' BANK, NEW-YORK, Dec. 14, 1867.

THE ANNUAL ELECTION FOR DIRECTORS of this bank will be held at the banking-house, No. 124 Bowery, on TUESDAY, the 14th day of January next. Polls open from 1 to 2 o'clock P. M. G. G. BRINKERHOFF, Cashier.

THE MARKET NATIONAL BANK, NEW-YORK, Dec. 20, 1867.

THE ANNUAL ELECTION FOR DIRECTORS of this bank will be held at the banking-house on TUESDAY, the 14th day of January next, between the hours of 12 o'clock M. and 1 o'clock P. M. A. GILBERT, Cashier.

MERCHANTS' EXCHANGE NATIONAL BANK, OF THE CITY OF NEW-YORK, Dec. 26, 1867.

THE ANNUAL ELECTION FOR DIRECTORS of this bank will be held at the banking-house on TUESDAY, 14th day of January next, between the hours of 12 M. and 1 P. M. E. J. OAKLEY, Cashier.

THE ANNUAL MEETING OF THE stockholders of the New-York and Minnesota Gold Mining Company, for the election of Trustees for the ensuing year, will be held at same place as last year on WEDNESDAY, Jan. 15, 1868, at 12 M. D. W. DRAKE, Secretary.

NEW-YORK, Jan. 6, 1868.

SEVENTH WARD NATIONAL BANK—NEW-YORK, Dec. 13, 1867.—The annual election for Directors of this bank will be held at its banking-house, No. 234 Pearl-st., on TUESDAY, the 14th day of January, between the hours of 12 M. and 1 P. M. G. MONTAGUE, Cashier.

THE ANNUAL ELECTION OF TRUSTEES of the Everett Petroleum Company will be held at the office of Mr. H. J. Baker, No. 215 Pearl-st., at 12 M. on SATURDAY, Jan. 18, 1868. JOS. GRAYDON, Secretary.

EAST RIVER NATIONAL BANK, NEW-YORK.—The annual election for directors of this bank will be held on TUESDAY, Jan. 14, 1868. Polls open from 2 to 3 o'clock. ZENAS E. NEWELL, Cashier.

$25,000, $7,000, $10,000, $12,000 AND other sums to be lent on bond and mortgage, on first-class property. R. SALTONSTALL, No. 78 Cedar-st., Room No. 6.

A READY AND CONCLUSIVE TEST OF the properties of HELMBOLD'S FLUID EXTRACT BUCHU will be a comparison with those set forth in the United States Dispensatory.

FINANCIAL.

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Buy and Sell all issues of U. S. BONDS at MARKET RATES, and EXCHANGE 7-30 Notes, Jan. 7, 1868, as follows:

For JUNE NOTES we give the NEW 5-20 BONDS, and pay $3 85 DIFFERENCE.

For JULY NOTES we give the NEW 5-20 BONDS, and pay $33 95 DIFFERENCE ON EACH $1,000.

No. 12 Wall-st., New-York.

NEW-YORK, NEWFOUNDLAND AND LONDON TELEGRAPH. INTERNATIONAL OCEAN (Cuba Line) TELEGRAPH. MERCHANTS' UNION EXPRESS COMPANY'S STOCK for sale at market rates. Apply to GEO. C. DUNBAR, No. 7 Wall-st., Commission Broker in Express, Telegraph and Miscellaneous Securities.

RACINE TOWN BONDS.
MILWAUKEE CITY BONDS, aid Superior R. R.
MILWAUKEE CITY BONDS, aid Beloit R. R.
FOND DU LAC, Wis., (old bonds.)
LA CROSSE, Wis., (old bonds.)
MINERAL POINT, Wis., (old bonds.)
and other WESTERN SECURITIES,
Wanted at market rates. Apply to GEO. C. DUNBAR, No. 7 Wall-st.

THE CORN EXCHANGE INSURANCE COMPANY, NO. 104 BROADWAY, NEW-YORK, Jan. 6, 1868.

AT THE ANNUAL ELECTION FOR DIRECTORS, held this day, the following gentlemen were chosen Directors of this Company for the current year:

ADAM VAN ALLEN,	GEORGE L. KENT,
A. T. BLACKMAR,	E. J. LOWBER,
WM. BLANCHARD,	C. H. LUDINGTON,
G. W. VAN BOSKERCK,	R. F. MASON,
E. S. BROWN,	FRED. MEAD,
HENRY BRUNER,	WM. MILLER,
STEPHEN BRUSH,	A. F. OCKERSHAUSEN,
T. C. T. BUCKLEY,	C. PARISH,
GEO. B. DOUGLASS,	J. W. POTTLE,
DAVID DOWS,	A. H. PHILLIPS,
FRANKLIN EDSON,	O. W. F. RANDOLPH,
HENRY FINCK,	J. S. ROBERTS,
JOSIAH M. FISKE,	WM. J. SCHENCK,
W. R. FOSTER,	F. SHERWOOD,
T. W. GRIFFEN,	THOMAS T. STURGES,
JOHN W. HAIT,	EBEN SUTTON,
M. W. HAMILTON,	H. D. WALBRIDGE,
S. D. HARRISON,	JOHN M. WHITE,
A. HAVEMEYER,	U. C. WHITLOCK,
J. H. HERRICK,	ROBERT R. WILLETS,
C. R. HICKOX,	PAUL WORTH.

And at a meeting of the Board, held on the 7th, Mr. R. F. MASON was reelected President, and Mr. JOHN S. ROBERTS Vice-President. GEORGE A. DRESSER, Secretary.

QUARTERLY REPORT OF THE CONDITION of the EIGHTH NATIONAL BANK, of the City of New-York, on the morning of the first Monday in January, 1868:

RESOURCES.

Demand loans	$241,824 76	
Bills discounted	245,283 43	
Indebtedness of directors	19,957 03—	$507,065 22
Real estate		50,000 00
Current expenses		233 17
Premiums		16,687 00
Cash items (including revenue stamps)		32,791 71
Exchanges to Clearing-house		63,877 71
Due from National Banks		11,452 61
U. S. bonds to secure circulating notes		280,000 00
U. S. bonds to secure U. S. deposits		75,000 00
U. S. Bonds on hand		25,000 00
Cash on hand, viz.:		
Specie	$7,238 41	
National currency	46,652 00	
Fractional currency	15,079 25	
Legal-tender notes	241,547 00	
Compound-interest notes	50,000 00—	360,516 66
Total		$1,427,623 98

LIABILITIES.

Capital stock	$250,000 00
Surplus	25,000 00
Circulating notes	250,000 00
Individual deposits	832,086 80
United States deposits	61,358 69
Profit and loss	1,998 49
Dividends unpaid	7,180 00
Total	$1,427,623 98

I, CHARLES HUDSON, Cashier of the Eighth National Bank of the City of New-York, do solemnly swear that the above statement is true, to the best of my knowledge and belief. CHARLES HUDSON, Cashier.

Sworn and subscribed before me this 7th day of January, 1868. WM. H. KIPP, Notary Public.

QUARTERLY REPORT OF THE CENTRAL NATIONAL BANK of the City of New-York on the morning of the first Monday of January:

RESOURCES.

Demand loans	$4,173,608 34	
Bills discounted	6,619,439 07—	$10,793,047 41
Liabilities of Directors	$360,752 61	
Overdrafts		11,280 60
Premiums		33,000 00
Due from banks		612,278 50
United States Bonds		2,550,000 00
Cash on hand, viz.:		
Specie	$93,966 16	
National currency	91,463 00	
Legal-tenders	3,887,867 00	
Checks, &c	1,941,643 52—	5,994,904 68
Total		$19,994,511 19

LIABILITIES.

Capital stock		$3,000,000 00
Surplus and profits		292,355 56
Circulation		1,725,000 00
Deposits—		
Individuals	$7,491,449 89	
United States	120,714 74	
Banks	7,285,955 00—	14,898,119 63
Dividends unpaid		79,036 00
Total		$19,994,511 19

W. H. SANFORD, Cashier.

Sworn and subscribed to before me this 6th day of January, 1868. CHAS. E. BOGART, Notary Public.

NEW-YORK, Jan. 6, 1868.

DIVIDENDS.

CLINTON FIRE INSURANCE CO.

OFFICE, No. 156 BROADWAY.

Cash Capital	$250,000 00
Surplus Jan. 1, 1868	84,462 39
Losses unpaid	none.
Assets	$334,462 39

THIRTY-SECOND DIVIDEND.

☞ A semi-annual dividend of five (5) per cent., free of tax, has been declared payable on and after the 6th instant.

JAMES B. AMES, Secretary.

NEW-YORK, Jan. 1, 1868.

MECHANICS' AND TRADERS' SAVING INSTITUTION, NO. 283 BOWERY.

DIVIDEND.—THE TRUSTEES HAVE DEclared a dividend of six per cent. per annum, (free from tax,) on all sums of from $5 to $5,000 entitled thereto, for the six months and three months ending Dec. 31, payable on and after Jan. 20. ALFRED T. CONKLIN, President. HENRY C. FISHER, Secretary.

NORWICH AND WORCESTER RAILROAD COMPANY, Dec. 19, 1867.

DIVIDEND.—THE BOARD OF DIRECTORS of this Company have declared a dividend of three per cent., payable on the 10th of January next, at the Farmers' Loan and Trust Company's office, New-York. Transfer-books will be closed from the 2d to the 10th prox. G. L. PERKINS, Treasurer.

OFFICE OF THE GLOBE FIRE INSURANCE COMPANY, CORNER GREENWICH AND FULTON STREETS, NEW-YORK, Jan. 6, 1868.

DIVIDEND.—THE BOARD OF DIRECTORS have this day declared a semi-annual dividend of five (5) per cent., free from Government tax, payable on and after the 10th inst. ALFRED A. REEVES, Secretary.

OFFICE OF NEW-YORK EQUITABLE INSURANCE CO., NO. 58 WALL-ST., NEW-YORK, Jan. 7, 1868.

DIVIDEND.—THE BOARD OF DIRECTORS have this day declared a Semi-annual Dividend of Six (6) Per Cent., free from Government tax, payable to stockholders on or after the 10th inst. JOHN MILLER, Secretary.

THE OCEAN NATIONAL BANK OF THE CITY OF NEW-YORK, 31st December, 1867.

A DIVIDEND OF FIVE (5) PER CENT, free of Government, State and County taxes, from the profits of the current six months, has this day been declared, payable on the tenth (10th) January next. Transfer books will be closed from the 4th to the 10th January, inclusive. C. S. STEVENSON, Cashier.

OFFICE OF THE NASSAU FIRE INSURANCE COMPANY OF BROOKLYN, No. 28 (old No. 10) COURT-ST.

THE BOARD OF DIRECTORS HAVE this day declared a semi-annual dividend of TEN PER CENT., free from Government tax, payable on demand. THOS. B. JONES, Secretary.

OFFICE OF THE COMMONWEALTH FIRE INSURANCE COMPANY, No. 151 BROADWAY, NEW-YORK, Jan. 6, 1868.

THE BOARD OF DIRECTORS HAVE this day declared a semi-annual dividend of five (5) per cent. (free from government tax), payable on and after the 13th inst. D. M. DOUGHTY, Secretary.

OFFICE OF THE TRADESMEN'S FIRE INS. CO., NO. 168 BROADWAY, NEW-YORK, Jan. 7, 1868.

THE BOARD OF DIRECTORS OF THIS Company have THIS DAY declared a semi-annual dividend of 5 per cent., payable on the 10th inst., free of Government Tax. T. Y. BROWN, Secretary.

CONTINENTAL NATIONAL BANK, NEW-YORK, Dec. 27, 1867.

A DIVIDEND OF FOUR (4) PER CENT., free of all tax, is this day declared, payable Jan. 6, 1868. Transfer-books close Dec. 28, P. M., and open Jan. 7. C. F. TIMPSON, Cashier.

OFFICE OF THE LONG ISLAND INSURANCE CO., No. 151 MONTAGUE-ST., BROOKLYN, Jan. 6, 1868.

AN INTEREST DIVIDEND OF THREE and One-Half per Cent. (free of tax) has this day been declared, payable on demand. WM. W. HENSHAW, Secretary.

THE CENTRAL NATIONAL BANK OF THE CITY OF NEW-YORK, NEW-YORK, Dec. 19, 1867.—The Board of Directors of this bank have this day declared a dividend of FIVE (5) PER CENT. out of the earnings of the past six months, free of all taxes, payable on and after Jan. 2, 1868.

The transfer books will be closed at 3 P. M. on the 20th inst., and reopened on the morning of Jan. 2, next. W. H. SANFORD, Cashier.

NEW-JERSEY ZINC COMPANY.—AT A meeting of the Board of Directors of this Company, held this day, a Dividend of Four (4) per Cent. on Common and Preferred Stocks was declared, payable on and after the 15th day of February next to the parties in whose name the stock stands this day, at the transfer office of the Company, No. 61 Maiden-lane, New-York. B. S. GIBLIN, Secretary.

JAN. 7, 1868.

NATIONAL BANK OF COMMERCE IN NEW-YORK—DIVIDEND.—A Semi-annual Dividend of Five (5) per Cent., free from Government tax, has been declared on the capital stock of this Bank, payable on and after Jan. 6. H. F. VAIL, Cashier.

SIXTY-FIFTH DIVIDEND.—THE BOARD of Directors of the United States Fire Insurance Company have this day declared a semi-annual dividend of Five (5) per Cent., free of Government tax, payable on demand. W. WILSON UNDERHILL, Secretary.

NEW-YORK, Jan. 6, 1868.

DIVIDENDS.

TWENTY-SEVENTH DIVIDEND.

OFFICE OF THE MERCANTILE FIRE INSURANCE CO. NO. 166 BROADWAY.

NEW-YORK, Jan. 2, 1868. The Board of Directors have this day declared a DIVIDEND OF FIVE PER CENT., free of Government tax, payable on and after MONDAY, the 6th inst. WM. A. ANDERSON, Secretary.

BROOKLYN FIRE INSURANCE COMPANY, Nos. 191 Broadway, New-York; 11 Court-st., Brooklyn. NEW-YORK, Jan. 2, 1868.

SEVENTY-FIFTH DIVIDEND. (75th.)

The usual Semi-annual Dividend of Ten (10) Per Cent. and Government tax (payable on demand) has this day been declared from the profits of the last six months. TUNIS C. BERGEN, Secretary.

THIRTY-FIRST DIVIDEND.

PACIFIC FIRE INSURANCE COMPANY. No. 470 Broadway, Jan. 6, 1868.

The Board of Directors have this day declared a DIVIDEND OF (8) EIGHT PER CENT., free of Government tax, payable on the 9th inst. AMOS F. HATFIELD, President. T. F. JEREMIAH, Secretary.

SEVENTY-NINTH DIVIDEND.

NORTH AMERICAN FIRE INSURANCE CO., NO. 114 BROADWAY.

The Board of Directors have this day declared a semi-annual DIVIDEND OF FIVE PER CENT., free of Government tax, payable on demand. F. H. CARTER, Secretary.

NEW-YORK, Jan. 7, 1868.

PEOPLE'S FIRE INSURANCE CO.

The Board of Directors of this Company have declared a semi-annual dividend of Five (5) per cent., free of Government tax, payable on demand at their office, No. 393 Canal-st. FRED. V. PRICE, Secretary.

NEW-YORK, Jan. 2, 1868.

NEW-YORK STATE NATIONAL BANK, ALBANY, Dec. 23, 1867.

DIVIDEND NOTICE.—THE DIRECTORS OF this bank have declared a Dividend of Six Per Cent., free of all Government, State and municipal taxes, payable to shareholders on and after Jan. 2 proximo. J. H. VAN ANTWERP, Cashier.

COMMERCE FIRE INSURANCE CO., OF NEW-YORK, OFFICE NO. 27 WALL-ST. NEW-YORK, Jan. 2, 1868.

DIVIDEND.—THE BOARD OF DIRECTORS have this day declared a semi-annual dividend of Five per cent., (free from Government tax,) payable on and after WEDNESDAY, the 8th inst. WM. E. HOXIE, Secretary.

OFFICE EMPIRE CITY FIRE INSURANCE CO., NEW-YORK, Jan. 3, 1868.

THIRTY-SECOND DIVIDEND.—THE DIrectors of this Company have this day declared a semi-annual dividend of seven per cent., free of Government tax, payable on demand. WM. A. BURTIS, Jr., Secretary.

OFFICE OF HOWARD INSURANCE COMPANY, No. 66 WALL-ST., Jan. 3, 1868.

DIVIDEND.—THE BOARD OF DIRECTORS have this day declared a semi-annual dividend of Five (5) per cent., free from Government tax, payable on and after the 10th inst. THEODORE KEELER, Secretary.

PHENIX NATIONAL BANK, NEW-YORK, Dec. 28, 1867.

THE DIRECTORS OF THIS BANK have this day declared a Dividend of Four (4) Per Cent., free from tax, payable on and after Jan. 2, 1868. The transfer-books will be closed from date until Jan. 2. JOHN PARKER, Cashier.

THE TRADESMEN'S NATIONAL BANK, NEW-YORK, Dec. 20, 1867.

A DIVIDEND OF SIX (6) PER CENT., free from Government tax, will be paid on and after Jan. 2, 1868. ANTHONY HALSEY, Cashier.

THIRTY-FIRST DIVIDEND HANOVER FIRE INSURANCE COMPANY.—The Board of Directors of this Company have declared a semi-annual dividend of five (5) per cent., free from Government tax, payable on demand at their office, No. 45 Wall-st. I. REMSEN LANE, Secretary.

NEW-YORK, Jan. 1, 1868.

SAVINGS BANKS.

WILLIAMSBURGH SAVINGS BANK, CORNER OF SOUTH THIRD AND FOURTH STS., BROOKLYN, E. D., (late WILLIAMSBURGH,) L. I.

DIVIDEND AND EXTRA DIVIDEND.

Depositors are hereby notified that a semi-annual Interest at the rate of SIX PER CENT. per annum on all sums of THREE DOLLARS and upward that shall have been deposited three months on the 1st day of January next, will be paid to depositors on or after MONDAY, Jan. 20, 1868.

AN EXTRA INTEREST will also be paid at the same time at the rate of TWO PER CENT. per annum.

ALL FREE FROM GOVERNMENT TAX.

Interest not called for will be placed to the credit of depositors as principal, and draw interest from Jan. 1. Deposits made on or before the 10th day of January will draw interest from the 1st.

The Bank is open for business daily, (Sundays and holidays excepted,) on MONDAYS and SATURDAYS, from 3 to 7 o'clock P. M., and on TUESDAYS, WEDNESDAYS, THURSDAYS and FRIDAYS, from 10 A. M. until 2 P. M.

GEORGE RICARD, President.
WILLIAM WALL, NATHANIEL BRIGGS, Vice-Presidents.
SAMUEL W. TRUSLOW, Secretary.

IRVING SAVINGS INSTITUTION, NO. 96 WARREN-ST.

DIVIDEND.—The Board of Trustees have ordered interest to be paid at the rate of six per cent. per annum on sums of $2,000 and under, and five per cent. on sums over $2,000, not exceeding $5,000, payable on and after Jan. 20, 1868. Interest not called for will be added to principal, and draw interest from Jan. 1.

WALTER W. CONCKLIN, President.
VANDERBILT L. BUXTON, Secretary.

METROPOLITAN SAVINGS BANK, NEW MARBLE FIRE-PROOF BANKING-HOUSE, Nos. 1 and 3 3d-av., opposite Cooper Institute.

The usual DIVIDEND OF SIX PER CENT. per annum, free from tax, will be paid to depositors on and after Jan. 17, 1868.

Dividends not withdrawn will draw interest from the 1st, the same as principal.

Deposits made on or before the 20th of January will draw interest from the 1st of January.

SIX PER CENT. allowed on ALL SUMS from $5 to $5,000. ISAAC T. SMITH, President. T. W. LILLIE, Secretary.

CITIZENS' SAVINGS BANK, NO. 58 BOWERY, CORNER OF CANAL-ST. SIX PER CENT. INTEREST ALLOWED ON ALL SUMS, FROM $5 TO $5,000.

Money deposited now, or on before Jan. 20, will draw interest from Jan. 1.

Bank open every day from 10 to 3 o'clock, and also on Monday, Wednesday and Friday evenings, from 5 to 7 o'clock. Bank-books in English, German and French.

GEORGE FOLSOM, President. SEYMOUR A. BUNCE, Secretary.

NORTH RIVER SAVINGS BANK, Corner 34th-st. and 8th-av.

DIVIDEND.—The Board of Trustees have declared a semi-annual dividend at the rate of SIX PER CENT. per annum, free of Government tax, on all sums from $5 to $5,000, payable on and after Jan. 20, 1868.

DEPOSITS made on or before Jan. 20, will draw INTEREST from Jan. 1. BANK open daily from 10 A. M. to 3 P. M., and on Monday, Wednesday and Saturday evenings, from 6 to 8 o'clock.

JOHN HOOPER, President. FREDERICK L. VULTE, Secretary.

PEOPLE'S SAVINGS BANK, NO. 1,146 BROADWAY, BETWEEN 26TH AND 27TH STS.

DIVIDEND.—A DIVIDEND at the rate of SIX PER CENT. per annum, free from Government tax, will be paid on all deposits entitled thereto, on and after MONDAY, JAN. 20, 1868.

Deposits made on or before JAN. 20, will draw interest from the 1st. CHARLES PECK, President. CHARLES T. RODGERS, Secretary.

BROADWAY SAVINGS INSTITUTION. No. 237 Broadway—entrance on Park-place.

The Trustees of this Institution have directed that interest on deposits entitled thereto for the six months ending Dec. 31, at the rate of six per cent. per annum on sums not exceeding $1,000, and five per cent. over $1,000 (free from Government tax), shall be paid on and after MONDAY, Jan. 20, 1868.

FRANCIS P. SCHOALS, President.
PETER CUMMING, Acc't. WADE B. WORRALL, Sec'y.

UNION DIME SAVINGS BANK. Nos. 396 and 398 CANAL-ST., corner of Laight. SIX PER CENT. Interest, free of tax, on $5 to $5,000. Books in English, French and German. Deposits before Jan. 21, will bear interest from Jan. 1.

ASSETS, $4,360,418 63.

BOWERY SAVINGS BANK, NEW-YORK, Dec. 11, 1867.

INTEREST WILL BE PAID TO DEPOSITORS at the rate of Six per Cent. on all sums from $5 to $500, and Five per Cent. on sums exceeding $500, agreeably with the provisions of the by-laws, free from Government tax, and payable on and after MONDAY, Jan. 20, 1868.

An extra interest will also be paid at the same time, of one-half of the above rates. All interest not called for will remain as principal, and draw interest accordingly.

The Bank will be open daily from 10 to 3 o'clock, and on Monday, Wednesday and Friday evenings, from 5 to 7 o'clock, at No. 130 Bowery.

THOMAS JEREMIAH, President. G. H. COGGESHALL, Secretary.

GREENWICH SAVINGS' BANK, NEW-YORK, Dec. 16, 1867.

THE BOARD OF TRUSTEES HAVE ordered Interest to be paid to Depositors at the rate of Six per cent. on sums from Five to Five Hundred Dollars, and Five per cent. on sums exceeding Five Hundred Dollars, agreeably with the provisions of the by-laws, free from Government Tax, and payable on and after Jan. 20, 1868.

Interest not called for will be credited as principal and draw interest from Jan. 1, 1868.

Deposits made on or before Jan. 10, will draw interest from the 1st.

BENJAMIN F. WHEELWRIGHT, President.
JOHN S. DICKERSON, JAMES BRICE, Secretaries.

ALL DEPOSITS MADE ON OR BEFORE the 20th of January will draw interest from the 1st of January.

THIRD-AVENUE SAVINGS BANK, Corner 3d-av. and 26th-st.

Six per cent. interest paid, free from Government tax, on all sums from $1 to $5,000.

Bank open daily from 10 A. M. to 3 P. M., and on Monday, Wednesday and Saturday evenings, from 6 to 8 P. M.

SPENCER K. GREEN, President. RICHARD KELLY, Secretary.

EAST RIVER SAVINGS INSTITUTION, No. 3 Chambers-st., New-York, Dec. 16, 1867.

INTEREST FOR THE THREE AND six months ending Jan. 1, 1868, will be paid at the rate of 7 per cent. per annum on sums of $500 and under, and 6 per cent. on sums over $500.

Interest not called for will draw interest from the 1st day of January. Bank open daily from 10 A. M. till 3 P. M., and on Thursday from 10 A. M. till 7 P. M.

WILLIAM H. SLOCUM, President. CHARLES A. WHITNEY, Secretary.

MECHANICS AND TRADERS' SAVINGS INSTITUTION, NO. 283 BOWERY.

SIX PER CENT. INTEREST (FREE from tax) allowed on all sums of from $5 to $5,000.

Deposits made on or before Jan. 20 will draw interest from Jan. 1.

Open daily from 10 A. M. to 4 P. M. On Mondays and Wednesdays from 10 to 7.

GERMAN SPOKEN.

ALFRED T. CONKLIN, President. HENRY C. FISHER, Secretary.

IRVING SAVINGS INSTITUTION, No. 96 Warren-st.

INTEREST ALLOWED AT THE RATE of six per cent. on all sums of $2,000 and under, and five per cent. on all sums over $2,000, not exceeding $5,000, free of Government tax. Money deposited now draws interest from Jan. 1.

Bank open daily from 10 A. M. to 3 P. M.

WALTER W. CONCKLIN, President. V. L. BUXTON, Secretary.

HELMBOLD'S FLUID EXTRACT BUCHU is pleasant in taste and odor, free from all injurious properties, and immediate in its action.

SAVINGS BANKS.

SIX PER CENT., FREE FROM GOVERNMENT TAX.

THIRD-AVENUE SAVINGS BANK, CORNER 3D-AV. AND 26TH-ST., NEW-YORK, Dec. 20, 1867.

DIVIDEND.—A Semi-annual Dividend, at the rate of SIX PER CENT. per annum, (free from Government tax,) on all sums from $1 to $5,000, will be paid on and after the third MONDAY in January.

DEPOSITS made on or before January 20 will draw interest from the 1st. Bank open daily from 10 A. M. to 3 P. M., and on MONDAY, WEDNESDAY and SATURDAY EVENINGS, from 6 to 8 o'clock.

SPENCER K. GREEN, President. RICHARD KELLY, Secretary.

ATLANTIC SAVINGS BANK.

CHATHAM-SQUARE, NEW-YORK, Dec. 23, 1867.

The Board of Trustees of the Atlantic Savings Bank have ordered that interest on all deposits, from $1 to $5,000, be paid to all depositors entitled to the same on and after MONDAY, Jan. 20, 1868, at the rate of SIX PER CENT., FREE OF TAX.

All interest not drawn will be credited to the depositor, and will receive interest as a deposit.

Money deposited on or before Jan. 20 will receive interest as from Jan. 1.

By order of the Board.

HARRISON HALL, President.
C. D. BAILEY, Treasurer.
JOSEPH P. COOPER, Secretary.

NEW-YORK SAVINGS BANK, 8TH-AV., corner of 14th-st.—Six per Cent. Interest, free of tax, paid on all sums from $5 to $5,000. Deposits made on or before Jan. 10 will draw interest from Jan. 1.

R. H. MACLAY, President.
S. S. CONSTANT, Vice-President.
R. H. BULL, Secretary.

DIME SAVINGS BANK OF WILLIAMSBURGH—Corner of South 7th and 1st-sts.—Money deposited on or before January 20, draws interest from January 1st. Six per cent. on $5 to $5,000, free of tax. Amount received, $1,476,878 46.

COPARTNERSHIP NOTICES

NOTICE.

The firm of LELAND, WARREN & CLARENDON is this day dissolved by mutual consent, B. M. LELAND retiring from business.

B. M. LELAND,
A. S. WARREN,
WM. CLARENDON.

THE UNDERSIGNED have this day formed a copartnership under the firm name of LELAND, WARREN & CLARENDON.

S. G. LELAND,
A. S. WARREN,
WM. CLARENDON.

JAN. 1, 1868.

COPARTNERSHIP.

Notice is hereby given that the partnership heretofore existing between FRITZ MEERT & FRANK P. NASH, in the business of exchange brokerage, is now dissolved by mutual consent. MEERT & NASH.

No. 53 EXCHANGE-PLACE, Dec. 24, 1867.

THE CO-PARTNERSHIP HERETOFORE existing under the firm of LAWRENCE & JACKSON is this day dissolved by mutual consent. Either partner will sign in liquidation.

FREDERICK N. LAWRENCE,
WM. E. JACKSON.

THE UNDERSIGNED have this day formed a copartnership under the firm name of F. N. & W. B. LAWRENCE, for the transaction of a General Stock and Gold Brokerage business.

FREDERICK N. LAWRENCE,
W. B. LAWRENCE.

NEW-YORK, Jan. 1, 1868. No. 11 Broad-st.

THE UNDERSIGNED have this day formed a copartnership under the firm name of JACKSON & CLINTON, for the purpose of transacting a general stock commission business at No. 38 Broad-st.

W. E. JACKSON,
DEWITT CLINTON,
Member N. Y. Stock Exchange.

NEW-YORK, Jan. 1, 1868.

NEW-YORK, Dec. 31, 1867.

NOTICE OF DISSOLUTION.—THE COpartnership heretofore existing under the firm of STURGES, ARNOLD & CO., is this day dissolved by mutual consent. JONATHAN STURGES and FREDERICK STURGES retire from business. Either partner will sign in liquidation.

JONATHAN STURGES,
BENJAMIN G. ARNOLD,
FREDERICK STURGES,
EDWARD STURGES.

No. 125 FRONT-ST., NEW-YORK, Jan. 1, 1868.

NOTICE OF COPARTNERSHIP.—The undersigned have this day formed a copartnership for the purpose of continuing the business of the late firm of STURGES, ARNOLD & CO., under the firm of ARNOLD, STURGES & CO.

BENJAMIN G. ARNOLD,
EDWARD STURGES,
LYMAN R. GREENE,
ADFUR EDDY,
CHRISTIAN T. CHRISTENSEN.

MR. HENRY K. GATES BECOMES A member of our firm from this date, under the firm name of SATTERLEE, GATES & CO.

S. B. SATTERLEE & CO.

No. 70 BROADWAY, NEW-YORK, Jan. 1, 1868.

In addition to a strictly commission business in current securities, we offer facilities for the sale of insurance stocks and scrip, and City and Railway bonds, not on the daily market.

SATTERLEE, GATES & CO.,
Nos. 76 Broadway and 15 New-st.
GEORGE B. SATTERLEE.
HENRY K. GATES, (formerly of St. Louis.)
JOHN LOWE, (member of New-York Stock Exchange.)

THE COPARTNERSHIP HERETOFORE existing under the firm of D. S. BEDELL & CO. expires this day by its own limitation.

D. S. BEDELL & CO.

NEW-YORK, Dec. 31, 1867. J. A. FISCHER, Special.

We the undersigned have this day formed a Copartnership, under the firm name of BEDELL & HALL, for the transaction of the Importing and Commission business in English, French and German small wares.

Thankful for past patronage, and soliciting a continuance of the same for our new firm, we remain, very truly yours,

D. S. BEDELL,
G. O. HALL.

NEW-YORK, Jan. 1, 1868.

THE FIRM OF DE VRIES & WOOD, printors, has been dissolved by mutual consent. Mr. JOHN DE VRIES is alone authorized to liquidate the affairs of the late firm.

JOHN DE VRIES,
JOHN F. WOOD.

The business will hereafter be carried on by JOHN DE VRIES & CO., No. 111 Fulton-st., New-York.

JOHN DE VRIES & CO.

NEW-YORK, Jan. 6, 1868.

NEW-YORK, Jan. 6, 1868.

THE COPARTNERSHIP HERETOFORE existing between WM. JONES and GEORGE OULSNAM is this day dissolved by mutual consent. The business will be carried on by GEORGE OULSMAN, at the old stand, No. 229 Pearl-st., where all moneys and bills due will be received and paid by him.

GEORGE OULSNAM,
WILLIAM JONES.

NOTICE OF DISSOLUTION.—THE COpartnership heretofore existing between the undersigned under the firm name of BREWSTER & CO., (choc. manf.,) is this day dissolved by mutual consent. The business will be continued by A. M. HAMMER, who is authrized to settle the accounts of the firm.

U. B. BREWSTER,
A. M. HAMMER.

JAN 6, 1868.

COPARTNERSHIP.—THE SUBSCRIBERS having entered into a copartnership under the firm name of TUCKER, SEARS & CO., will conduct the importing and wholesale hardware business as successors of the late firm of SAMUEL W. SEARS & CO., at No. 165 Greenwich-st.

JOHN C. TUCKER,
SAMUEL W. SEARS,
RANSOM LAMB.

NEW-YORK, Jan. 2, 1868.

NEW-YORK, Dec. 31, 1867.

THE COPARTNERSHIP HERETOFORE existing between the subscribers under the firm name of MORRIS & ELY, is this day dissolved by its own limitation. Either party will sign in liquidation.

EDWARD L. MORRIS,
BENJAMIN F. ELY.

OFFICE OF SAXTON & RAYMOND, No. 18 NEW-ST., NEW-YORK, Jan. 1, 1868.

MR. J. LEVERETT ROGERS, JR., HAS been admitted to membership in our firm from this date. The business will be continued under the firm name of SAXTON, RAYMOND & CO.

SAXTON & RAYMOND.

NEW-YORK, Jan. 1, 1868.

THE COPARTNERSHIP OF MORRIS & ELY being dissolved, the undersigned will continue the wholesale coal business, at No. 111 Broadway, Room No. 47 Trinity Building.

EDWARD L. MORRIS.

MR. GEORGE A. TOWNLEY AND MR. WILLIAM WATSON, JR., are partners in our firm from this date.

WILLIAM WATSON & CO.

NEW-YORK, Jan. 1, 1868.

BUSINESS CHANCES.

FOR SALE—A LEASE OF A LARGE MANUfacturing silver-ware workshop, in complete working order, with engine and boiler, nearly new, together with shafting, pulleys and belting; all in good order, and ready for eighteen silversmiths to go to work: together also with all the stamps and tools and fixtures of every nature appertaining to the business. This is the well-known, old established house of the late Mr. GIBNEY, No. 63 Prince-st. It will be sold low if applied for soon. Apply to AARON HARDMAN, No. 135 Grand-st., near Broadway, New-York.

$400.—FOR SALE—ON ACCOUNT OF ILLness, a very profitable contract express business, with valuable young horse and wagon, alone worth the money; assured income and business from responsible parties. Address L. S. WINTER, No. 64 Prince-st., Brooklyn.

VALUABLE BREWERY AND MALT-HOUSE, in Philadelphia, for sale. Brewing capacity, 20,000 to 30,000 barrels; malting capacity, 20,000 bushels. Every convenience and the latest improvements for carrying on the business. Apply to MOMER MORGAN, No. 2 Pine-st., New-York.

THE ADVERTISER HAS $4,000 HE would invest in some respectable business; has many years' experience. Address B. J. B., Box 148 *Times* Office.

NEWSPAPERS.

THE CHICAGO REPUBLICAN.

As an ADVERTISING MEDIUM, is unsurpassed by any paper in the city. Its circulation is larger than that of any Daily Paper published in the Northwest. It is especially valuable to advertisers who desire to reach the citizens of Chicago, of Illinois, Wisconsin, Iowa, Minnesota, Missouri, Kansas, Nebraska, Arkansas, Texas, New-Mexico, Oregon, Utah, Colorado, Nevada, Dakota, Montana, Southern, Western and Northern Michigan, Northern Indiana, Western Virginia, Pennsylvania, Ohio, Kentucky, Tennessee, &c. In all these States and Territories its circulation is large and rapidly increasing.

THE WEEKLY REPUBLICAN is especially commended to those who wish to reach the people of the country, particularly the farmer and his family; and no equally valuable medium can be found in the West for placing before these, and in fact all other classes of consumers, the information necessary to secure their patronage, and supply the requirements of their pleasures and occupations.

For terms of Advertising, address the CHICAGO REPUBLICAN COMPANY, or apply at the Counting-Room, No. 93 Washington-st., Chicago, Ill.

LOST AND FOUND.

LOST—THREE PROMISSORY NOTES, VIZ.: One dated Chicago, Sept. 28, 1867, signed and indorsed by Cahn, Wampold & Co., due Jan. 31, 1868, for $1,375 53; one dated Philadelphia, Sept. 14, 1867, signed and indorsed by Frank Bros. & Co., due March 17, 1868, for $593 55; one dated Boston, Sept. 5, 1867, signed and indorsed by William B. Lovejoy & Co., due March 8, 1868, for $2,737 24. All persons are cautioned against negotiating these notes, as payment has been stopped. A suitable reward will be paid for their return to WHITTEMORE, PEET, POST & CO., Nos. 66 and 68 Leonard-st., New-York.

$50 REWARD.—LOST, ON MONDAY, THE 6th, probably in the National Park Bank, or in the vicinity of the City Hall Park, a $1,000 BILL. If the finder will leave it with C. B. WILLIAMS & CO., No. 413 Broadway, he will receive the above reward.

SITUATIONS WANTED.

FEMALES.

WANTED—BY A FRENCH CANADIAN WOman a situation as thorough, competent cook in a private family or first-class boarding-house, or a small hotel; can do French, Italian, as well as English cooking; can go as head meat or pastry cook, or can do both; best of City reference from her last place. Call at No. 384 Bowery, second floor.

WANTED—A SITUATION AS NURSE BY A highly respectable and competent person, who can cut and fit children's dresses and can furnish the most satisfactory City reference for honesty and capability; can take full charge of a baby from its infancy. Call at or address No. 739 6th-av., second door above 42d-st.

WANTED—BY A RESPECTABLE ELDERLY French woman, who speaks French correctly, a situation to wait upon children above three years old; can sew and do up muslins to perfection, and make herself useful; good City references. Apply at No. 111 West 20th-st., between 6th and 7th avs.

WANTED—A SITUATION AS FIRST-CLASS cook in a gentleman's family; understands cooking in all its branches; can take entire charge of the kitchen; can give good reference; has no objection to go a short distance in the country. Can be seen till suited, at No. 111 West 15th-st., first floor, rear.

WANTED—IN COUNTRY OR CITY, A SITUAtion as housekeeper to a widower, or to two or three single gentlemen, by an English Protestant, who can furnish the highest references as to character, &c.; wages not so much an object as a good home. Apply at Mrs. WHITFIELD'S, No. 404 6th-av., between 24th and 25th sts.

WANTED—BY A COMPETENT SCOTCH WOman, a situation as first-class cook in a private family; can cook all kinds of meats, soups, pastry, jellies, creams, in French and English style; best of City reference. Can be seen for two days at No. 384 Bowery, second floor.

WANTED—BY TWO RESPECTABLE YOUNG women, situations—one as first-class cook; the other as chambermaid and waitress; both understand their business perfectly; can give the best of City references. Can be seen for two days at No. 136 West 25th-st., between 6th and 7th avs.

WANTED—BY A RESPECTABLE YOUNG girl a situation; is a good plain cook; is willing to assist with the washing and ironing or general housework; good reference can be given. Apply at No. 252 West 28th-st., first floor back room, between 7th and 8th avs.

WANTED—A SITUATION BY A RESPECTAble Scotch woman as first-class cook; understands her business in all its branches; is an excellent baker; has the best of City reference from her last employer. Can be seen for two days at No. 305 East 23d-st., near 2d-av., second floor.

WANTED—BY TWO COUSINS, SUPERIOR servants, situations in one family; one as first-class cook; meats, pastry, soups and jellies; the other as regular laundress; does up linens in style; fluting; or as thorough chambermaid. Call at No. 303 East 29th-st., cottage.

WANTED—SITUATIONS BY TWO RESPECTable young girls; one as chambermaid and waitress, and the other as nurse and seamstress; can be seen for two days. Call at No. 270 West 38th-st., between 7th and 8th avs., third floor. Can give good City reference.

WANTED—A SITUATION BY A RESPECTAble woman as cook; is a competent person; understands her business in all its branches; is capable of taking entire charge of the kitchen in a private family; has good City reference. Call at No. 334 East 21st-st., between 1st and 2d avs.

WANTED—BY A RESPECTABLE GIRL A situation as chambermaid, and would assist with washing, or as chambermaid, or would help with children, or would do general housework in a private family; City reference. Call for two days at No. 228 West 19th-st., between 7th and 8th avs.

WANTED—A SITUATION AS COOK BY A respectable woman who understands cooking in all its branches; is an excellent baker; would assist with coarse washing if required; best of City reference. Call for two days, at No. 111 West 17th-st., between 6th and 7th avs.

WANTED—A SITUATION TO DO COOKING or general housework by a neat, efficient and trustworthy girl; is an economical, willing and respectful servant, an excellent washer and ironer and good cook; best references given. Apply at No. 121 Atlantic-st., Brooklyn. City or country.

WANTED—A SITUATION BY A PROTESTANT woman as first-class cook; thoroughly understands her business; no objection to the country; good City reference. Can be seen, for three days, at No. 9 5th-st., rear.

WANTED—A SITUATION BY A YOUNG GIRL to do chamberwork and sewing, or chamberwork and waiting in a small private family; has good City reference. Can be seen for two days at No. 210 East 40th-st., between 2d and 3d avs.

WANTED—BY AN AMERICAN YOUNG LADY a situation as seamstress; understands dressmaking, or would go out by the day. Can be seen or addressed at her residence on Quincy-st., fourth house above Franklin-av., Brooklyn, N. Y.

WANTED—A SITUATION AS SEAMSTRESS; can cut and fit all kinds of family sewing; operates on Wheeler & Wilson's machine; would assist in care of children. Can be seen for two days at No. 392 3d-av., near 28th-st., third floor.

WANTED—A SITUATION BY TWO RESPECTable Protestant English girls in a private family; one as good plain cook the other as chambermaid and seamstress and to assist with children. Call for two days, No. 215 West 19th-st.

WANTED—BY AN EXPERIENCED WOMAN, a situation as cook in a private family; can give the best of City references; understands the different branches of cooking. Inquire for two days in the store, at No. 263 4th-av.

WANTED—EMPLOYMENT BY A FIRST-CLASS seamstress and operator on Wheeler & Wilson's machine; can cut and fit all kinds of work; will go by the day or week; no objection to the country. Call at or address, for a week, No. 1,414 Broadway, near 40th-st.

WANTED—BY A RESPECTABLE PERSON A situation as first-class waitress or chambermaid; understands her business thoroughly; has good City reference. Call for two days at No. 111 West 17th-st., near 7th-av.

WANTED—A SITUATION FOR A SMART, willing girl as waitress and chambermaid, or nurse and do plain sewing; or would do the housework of a small family; reference from her last place. No. 118 East 8th-st., St. Mark's-place, first floor.

WANTED—BY A RESPECTABLE YOUNG girl, a situation as child's nurse and seamstress, or chambermaid and seamstress; city or country; will be found to be willing and obliging. Apply at No. 725 49th-st., corner of 3d-av.

WANTED—A SITUATION BY A RESPECTAble competent girl as first-class cook; good baker, and thoroughly understands her business; has best of reference. Can be seen at No. 145 East 32d-st., in grocery-store; is willing to assist in washing and ironing.

WANTED—A SITUATION BY A RESPECTAble young woman as chambermaid and waitress, or chambermaid and to assist in waiting; has good City reference. Can be seen for two days at No. 134 West 20th-st., between 6th and 7th avs.

WANTED—BY A COLORED WOMAN, A SITUation to cook, wash and iron; is an excellent cook and a good laundress; is tidy and smart about her work; City reference. Apply in office, No. 506 6th-av., near 30th-st.

WANTED—A SITUATION BY A YOUNG PROtestant woman, as chambermaid and seamstress; understands all kinds of family sewing, dresses hair, operates on machine; best City reference. Apply at BEDELL'S, No. 330 4th-av.

WANTED—A SITUATION BY A VERY REspectable Protestant woman as nurse; understands taking the entire charge of an infant; has unexceptional City references as to character, ability, &c. Apply at BEDELL'S, No. 330 4th-av.

WANTED—FOR THE COUNTRY OR CITY, situations for a large number of Protestants and other cooks, cooks, washers and ironers, laundresses, waitresses, nurses, seamstresses, young girls, &c., at BOOKHAM'S, No. 329 4th-av.

WANTED—A SITUATION BY A RESPECTAble young girl as first-class laundress; understands all kinds of fluting, has the best of City reference. Can be seen for two days at No. 344 6th-av., between 21st and 22d sts., top floor.

WANTED—A SITUATION BY A VERY REspectable woman as chambermaid in a private boarding-house or hotel; has five years' reference from her last place in the City. Call at BOOKHAM'S, No. 329 4th-av., near 25th-st.

WANTED—A SITUATION BY A SWISS PROTestant woman as seamstress; understands all kinds family sewing; is willing to make herself useful; has the best City references. Apply at BEDELL'S, No. 330 4th-av.

WANTED—IN COUNTRY OR CITY, A SITUAtion as cook, washer and ironer, or would take the place of chambermaid and waitress, or to do general housework. Apply at Mrs. WHITFIELD'S, No. 404 6th-av., between 24th and 25th sts.

WANTED—BY A COMPETENT YOUNG WOman a situation as nurse and can do neat, plain sewing; the best of City references can be given from her last place. Call at No. 242 East 30th-st., for two days.

WANTED—A SITUATION AS COOK IN A first-class family; understands all kinds of cooking, soups and pastry; good City reference. Apply at No. 149 West 4th-st.

WANTED—A SITUATION BY A FIRST-RATE cook, washer and ironer; private family preferred; the best of City references from her last place. Apply, for two days, at No. 134 West 25th-st.

WANTED—A SITUATION BY A PROTESTANT woman as cook; is an excellent washer and ironer; good reference. Can be seen for two days at No. 111 Thompson-st., second floor, back room.

WANTED—BY A PROTESTANT, A SITUATION as cook, washer and ironer, or to do general housework in a small family. Apply to Mrs. WHITFIELD'S, No. 404 6th-av., between 24th and 25th sts.

WANTED—A SITUATION AS COOK BY A WOman who thoroughly understands the business in all its branches, and is a perfect baker; the best of reference given. Call at No. 119 West 25th-st.

WANTED—A SITUATION BY A RESPECTable young girl as chambermaid and waitress; the best of City reference given if required. Address No. 207 East 20th-st., near 3d-av.

WANTED—A SITUATION AS CHAMBERMAID and waitress by a competent young woman, having the best of recommendations. Call for two days at No. 131 1st-av., between 8th and 9th sts.

WANTED—A SITUATION BY A RESPECTAble woman who can cook, wash and iron; best City reference given. Can be seen for two days at No. 320 East 36th-st.

WANTED—BY A RESPECTABLE YOUNG girl, lately arrived from the West Indies, a situation as cook in a private family. Call for two days at No. 41 Spring-st., Room No. 12.

WANTED—A SITUATION BY A FIRST-CLASS cook; good City reference; can be seen from 10 till 2 at Mrs. SAUNDERS' office, 45th-st. and 6th-av.

WANTED—A SITUATION BY AN ENGLISH woman; is a competent French cook; is also a first-class baker. Inquire for two days at No. 248 West 30th-st., fourth floor.

WANTED—A SITUATION AS PLAIN COOK, washer and ironer; good City reference. Call at 5 2d-av., in the shoe-store, a few doors from Houston-st.

WANTED—A SITUATION BY A YOUNG GIRL as nurse, or as nurse and chambermaid. Call at or address No. 143 East 8th-st.

A LADY OF HIGH RESPECTABILITY, being competent to discharge faithfully the duties of a nurse to ladies in their sickness, offers her services to any lady who may require them, or would take a child to nurse in her own house; would have the best of care; can give the highest reference in the City, and would require the same. Apply at No. 633 Greenwich-st., first floor.

FIRST-CLASS SERVANTS FOR ALL CAPACITIES, PROTESTANT AND OTHERS. EMPLOYERS PROMPTLY SUPPLIED; NO CHARGE TILL SUITED. LARGE SERVANTS' OFFICE, NO. 506 6TH-AV., NEAR 30TH-ST.

SITUATIONS WANTED.

FEMALES.

WANTED—A SITUATION BY A GIRL lately landed, to do housework of a small family; is a good washer and ironer, and plain cook; good bread and cake maker; is kind to children; reference from her last place. Call at No. 118 East 8th-st., between 1st-av. and Avenue A, first floor.

WANTED—BY A FIRST-CLASS LAUNDRESS, who understands polishing and fluting, washing to take it to her own house; two years' reference from her last place. Apply at No. 229 West 19th-st., between 7th and 8th avs.

MALES.

WANTED—A SITUATION BY A FIRST-CLASS gardener who will shortly be disengaged; he has lived in some of the best places in this country, and is at present in charge of one of this class; his references and testimonials will be found satisfactory. Address J. E., Gardener, care of Messrs. Elliot & Young, No. 9 John-st., New-York.

WANTED—BY AN ENGLISHMAN, PROTESTant, aged 34, married, no family, a situation to take charge of gentleman's or lady's farm; understands raising cattle, draining, farming in all its branches; wife first-class butter maker and raiser of poultry; would go to any part of the country; first-class reference; liberty 1st of March. Millburn, New-Jersey, Box No. 51.

WANTED—A SITUATION BY A YOUNG MAN as coachman, who thoroughly understands his business; would assist in gardening and make himself generally useful about a gentleman's place; can milk well; can come well recommended from his last place. Can be seen at Cortlandt-street House; or address B. T., Box No 221 *Times* Office.

WANTED—A SITUATION BY AN EXPERIenced English gardener, married; has one child, understands perfectly the care of a gentleman's place; greenhouse, grapery, fruit, flower and vegetable gardening; has good references from his former employer. Address T. M. T., Box 207 *Times* Office, for three days.

WANTED—BY A SINGLE MAN A SITUATION as coachman and groom; thoroughly understands his business; also, is a first-class vegetable gardener and understands taking care of a gentleman's place; has the best of City reference. Address W. S., Box No. 201 *Times* Office.

WANTED—A SITUATION AS COACHMAN BY an experienced and thoroughly competent man, highly recommended by all his former employers; can be seen in this City. Address C. H., Box No. 202 *Times* Office, for two days.

WANTED—BY A RESPECTABLE ENGLISHman a situation as coachman and groom, in City or country; he thoroughly understands his business; is willing and obliging, and can give unexceptionable City references. Address C. R., Box No. 204 *Times* Office.

WANTED—A SITUATION AS COACHMAN BY a Protestant young man who thoroughly understands his business; is willing to make himself useful; the very best of references given. Address J. H., Box No. 204 *Times* Office.

WANTED—A SITUATION AS WAITER BY a respectable young man; is temperate, attentive and obliging, and is highly recommended. Address P. K., Box No. 205 *Times* Office.

WANTED—A SITUATION AS COACHMAN BY a competent, honest, sober Protestant man; is a careful driver; highly recommended. Address A. H. C., Box No. 212 *Times* Office.

WANTED—A SITUATION AS WAITER, BY A single man; satisfactory City reference can be given. Address THEODORE, Station D, New-York.

A THOROUGH BOOK-KEEPER, MIDdle-aged and married, with twenty-five years' experience, undoubted integrity and habits of scrupulous devotion to duty, desires a permanent position where such qualifications will command a fair compensation; will give most satisfactory references to last employers, last six years, who lately closed business, and to others. Address M. D., Box No. 1,832 Post-office.

FOR NON-RETENTION OR INCONTINENCE of urine, irritation, inflammation or ulceration of the bladder or kidneys, diseases of the prostate glands, stone in the bladder, calculus, gravel or brick-dust deposit, and all diseases of the bladder, kidneys, and dropsical swellings,

USE HELMBOLD'S FLUID EXTRACT BUCHU.

HELP WANTED.

WANTED—ACTIVE AND INTELLIGENT MEN to act as Canvassers for a popular and established LIFE INSURANE COMPANY of this City. To a first-class experienced man a GENERAL AGENCY will be given. The most liberal terms granted to the right sort of persons. Address Box No. 3,005, Post-office, New-York City.

WANTED—A MAN AND WIFE ON A FARM; man must understand farming thoroughly; wife must be a good cook, washer and ironer; German preferred. Address, with reference, J. H., Box No. 178 *Times* Office.

WANTED—A PROTESTANT GIRL TO DO THE waiting and chamberwork and assist in washing in a small family. Apply at No. 46 West 26th-st., this morning, between 9 and 11 o'clock.

WANTED—A PROTESTANT WOMAN AS nurse and seamstress; good recommendations required. Address Box No. 4,357 Post-office.

WANTED—A FIRST-CLASS LAUNDRESS TO go to Newport. Apply before 12 o'clock at No. 17 West 10th-st.

MISCELLANEOUS.

NEW-YORK, Jan. 3, 1868.

MONTHLY STATEMENT OF THE Treasurer of the German Hospital and Dispensary of New-York:

1867—Nov. 4, to balance	$3,037 20
Collections since 4th of November	10,566 53
Total	$13,604 73
Expenses since 4th of November	12,653 97
1868—Jan. 1, balance on hand	$950 76

DONATIONS SINCE 4TH NOVEMBER, 1867.

From Messrs. Dufais & Walter	$150 00
From Mrs. M by Dr. Krakowizer	5 00
From Burger Kranken Unterstutzungs Verein	50 00
From German Union No. 54 Free Mason Lodge	25 00
From Mr. Fred. Spangenberg	10 00
From Mr. Udet	20 00
From Mr. F. Ehrmann	15 00
From Mr. Edmund Weber	5 00
From Messrs. Eimer & Amend	25 00
From Mr. Chas. Seidel	25 00
From Mr. Paul Balluff	20 00
From Messrs. Herm. Batzer & Bro	20 00
From Mr. L. E. Schultz	100 00
From Mr. H. F. Verhuven	50 00
From Messrs. Chs. E. Borsdorff & Co	200 00
From Messrs. Weaver, Richardson & Co	50 00
From Mr. Herm. Stutzer	250 00
From Mr. Rud. Keppler	10 00
From Messrs. Rasmus & Lissignolo	25 00
From Deutsche Binger, of Lancaster, Penn	20 00
From Schiller Verein No. 1	35 00
From Messrs. C. F. Schmieder & Co	500 00
From Mr. R. Hermann	25 00
From Mr. Demproof	2 00
From Messrs. Lowitz & Becker	100 00
From Messrs. Tiffany & Co	100 00
From Messrs. B. Westermann & Co	200 00
From Cash, C. P. L	100 00
From Mr. Fernando Wood	25 00
From Messrs. Jacobi & Feller	10 00
From Mr. H. Schulting	10 00
From Mr. D. G. Salem, Ohio	1 00
From Messrs. Neidlinger, Schmidt & Co	200 00
From Messrs. John Vogt & Co	200 00
From Messrs. C. R. Richard, Boas & Co	250 00
From Messrs. Rolffes & Pfaff	50 00
From Mr. Adolph Nockin	10 00
From Mr. C. R. Altona	10 00
From Mr. George Gotting	20 00
From Messrs. Chas. Pfizer & Co	500 00
From Mr. Christoph Fahn	5 00
From Messrs. H. B. Claflin & Co	250 00
From Messrs. Jutte & Dieckmann	100 00
From Messrs. Harms & Wiedemann, 2d gift	25 00
From Messrs. Haggerty & Co	250 00
From Mr. R. R. Barthold	500 00
From Mr. Fred. Ulrichs	100 00
From Messrs. H. Siebold & Co	50 00
From Messrs. Eckert & Winter	50 00
From Morrisania Concert by Mr. Malignon	408 41
From Messrs. Greeff & Co	300 00
From Messrs. Walther & Co	50 00
From Mr. J. C. Kock	50 00
From Messrs. Casar & Pauli	200 00
From Mr. J. J. Thomas	100 00
From Mr. Anton Huepfel	100 00
From Mr. A. P. Montant	100 00
From Messrs. Townsend, Montant & Co	250 00
From Mr. Franz Ruppert	100 00
From Mr. John Kress	150 00
From Mr. W. W. Haas	20 00
From Miss U. Marwedel, 2d contribution	10 00
From N. B. by Dr. Lellmann	20 00
From Mr. Louis Eglinger	10 00
From Mr. Emil Schultze, 2d contribution	50 00
From Messrs. Ball, Black & Co	100 00
From Mr. P. Seiter	50 00
From Grocery Clerks	9 00
From Liederkranz Concert	2,303 00
From Mr. P. J. Joachimson	25 00
From Mr. L. H. Meyer	500 00
From Mr. C. Wintes	250 00
From Hermann Kranken Unterstutzungs Verein	50 00
From Cash by Mr. Willy Wallach	9 12
From Ladies Fair, 3d contribution by Mrs. E. Krakowizer	68 00
From Mr. Riley	5 00
From Mr. G. Cohen	10 00
From Mr. G. Nesbitt	5 00

YEARLY DONATION OF MEMBERS.

From Mr. L. Hasse	25 00
From Mr. C. Rose	25 00
From Mr. Ph. Bissinger	25 00
From Mr. C. Durr	25 00
From Mr. Siegm. Kaufmann	25 00
From Mr. Willy Wallach	25 00
From Mr. Siegm. Alexander	25 00
From Mr. Emil Delbermann	25 00
From Mr. D. Ottendorfer	25 00
From Mr. Fr. Kapp	25 00
From Mr. C. Godfrey Gunther	25 00
From Mr. D. K. Lellman	25 00
From Mr. F. M. Maas	25 00
From Mr. W. Steinway	25 00

FRED. SCHACK, Treasurer, No. 54 White-st.

YEARLY STATEMENT of the Treasurer of the German Hospital and Dispensary of New-York.

1867.

RECEIPTS.

Subscription account, 1861-1866	$67,142 51	
Subscription account, 1867	36,116 89—	$103,259 40
Frauen Helfs Verein, 1863-1866	26,030 00	
Frauen Helfs Verein, 1867	3,014 88—	29,044 88
Interest account, 1862-1866	6,889 07	
Interest account, 1867	1,673 48—	8,562 55
		$140,866 83

EXPENSES.

Expense account, 1860-1866	$1,413 16		
Expense account, 1867	464 06		
	$1,877 22		
Interest account, 1866	$331 69		
Interest account, 1867	471 35—	803 04	
Real Estate, 1866		7,500 00	
Building account, 1866	$41,582 33		
Building account, 1867	88,153 48—	129,735 81—	139,916 07
Balance 1st January, 1868			$950 76

CASH ON HAND.

1868—Jan. 1. Stocks and bonds	$500 00
Cash account	450 76
	$950 76

FR. SCHACK, Treasurer, No. 54 White-st.

REYNOLDS' SPECIFIC FOR GOUT AND RHEUMATISM.—This justly celebrated medicine continues to be held in the highest estimation by numerous gouty and rheumatic sufferers. The most agonizing pains are relieved in a few hours by a single dose, and a few repetitions restore the use of the limbs and leave the sufferer in perfect health. Sold in New-York by CARLE & STRONG, JOSEPH HORSEY'S SON, and S. NEWBY.

ROUND-CORNERED PLAYING CARDS at all stationers and fancy goods dealers. These cards will not split, and cost no more than the ordinary sharp-pointed cards commonly used. Wholesale at the manufacturers', SAMUEL HART & CO., No. 43 John-st., New-York.

SHIPPING.

THE BRITISH AND NORTH AMERICAN ROYAL MAIL STEAMSHIPS, BETWEEN NEW-YORK AND LIVERPOOL, CALLING AT CORK HARBOR.

SCOTIA leaves........WEDNESDAY, Jan. 8
CUBA leaves........WEDNESDAY, Jan. 15
PERSIA leaves........WEDNESDAY, Jan. 22
AUSTRALASIAN leaves........WEDNESDAY, Jan. 29
SIBERIA leaves........WEDNESDAY, Feb. 5
RUSSIA leaves........WEDNESDAY, Feb. 12
Chief cabin passage........$150
Second cabin passage........80

TO PARIS.

Chief cabin passage........165

Payable in gold.
Berths not secured until paid for.
An experienced surgeon on board.
The owners of these ships will not be accountable for specie or valuables, unless bills of lading having the value expressed are signed therefor.
For freight or passage apply to
E. CUNARD, No. 4 Bowling-green, New-York.

ONLY DIRECT LINE TO FRANCE.

THE GENERAL TRANSATLANTIC COMPANY'S MAIL STEAMSHIPS BETWEEN NEW-YORK AND HAVRE, CALLING AT BREST.

The splendid new vessels on this favorite route for the Continent will sail from Pier No. 50 North River, as follows:

NAPOLEON III....LEMARIE....SATURDAY, Jan. 11
PEREIRE....DUCHESNE....SATURDAY, Jan. 25
VILLE DE PARIS.SURMONT....SATURDAY, Feb. 8
ST. LAURENT....BOCANDE....SATURDAY, Feb. 22

PRICE OF PASSAGE IN GOLD, (including wine,) TO BREST OR HAVRE,
First cabin, $160; second cabin, $85.
TO PARIS,
including railway tickets, furnished on board,
First cabin, $165; second cabin, $88.

These steamers do not carry steerage passengers.

Medical attendance free of charge.

American travelers going to or returning from the continent of Europe, by taking the steamers of this line, avoid unnecessary risks from transit by English railways and crossing the channel, besides saving time, trouble and expense.

GEO. MACKENZIE, Agent, No. 58 Broadway.

PASSENGERS PER SCOTIA EMBARK from the Company's Wharf, Jersey City, at one o'clock on WEDNESDAY AFTERNOON, 8th instant.
E. CUNARD, No. 4 Bowling-green.

CUNARD LINE OF EXTRA STEAMERS. BETWEEN NEW-YORK AND LIVERPOOL, CALLING AT QUEENSTOWN.
FROM NEW-YORK EVERY WEDNESDAY
SIDON........Jan. 8
TRIPOLI........Jan. 15
RATES OF PASSAGE:
Cabin........$80 Gold.
Steerage........$25 Currency.
Steerage tickets from Liverpool or Queenstown at lowest rates.
For Freight and Cabin Passage, apply at No. 4 Bowling-green.
For Steerage Passage, apply at No. 69 Broadway.
E. CUNARD.

LONDON AND NEW-YORK STEAMSHIP LINE.

Passage to London direct, $110, $75 and $30 currency.
Excursion tickets at reduced rates available for six months.
BELLONA, Capt. DIXON, from New-York, Jan. 11.
WM. PENN, Capt. BILLINGE, from New-York, Jan 25.
CELLA, Capt. GLEADELL, from New-York, Feb. 8.
ATALANTA, Capt. PINKHAM, from New-York, Feb. 22.
The elegant British iron steamship BELLONA will leave Pier No. 3, North River, for London direct, on SATURDAY, Jan. 11.
Freight will be taken and through bills of lading given to Havre, Antwerp, Rotterdam, Amsterdam, and Dunkirk.
For passage apply to ROBERT N. CLARK, No. 26 Broadway.
For freight apply at No. 54 South-st.
HOWLAND & ASPINWALL, Agents.

LIVERPOOL AND GREAT WESTERN STEAM COMPANY.

The following FIRST-CLASS IRON STEAMSHIPS, built expressly for the New-York trade, are intended to sail regularly between NEW-YORK AND LIVERPOOL, calling at QUEENSTOWN, viz.:
MANHATTAN, MINNESOTA,
CHICAGO, NEBRASKA,
with other first-class steamers building. To sail:
NEBRASKA........WEDNESDAY, Jan. 8
MANHATTAN........WEDNESDAY, Jan. 15
MINNESOTA........WEDNESDAY, Jan. 29
From Pier No. 37 East River.
Cabin, (the accommodations being equal to any Atlantic steamer,) $80, gold; return tickets, $160, gold; in steerage, $25, currency.
Tickets to bring out passengers from Europe can be obtained on reasonable terms. For freight or passage apply to WILLIAMS & GUION, No. 71 Wall-st.
For steerage passage to
WILLIAMS & GUION, No. 29 Broadway.

THE NATIONAL LINE.

Steamers weekly to Liverpool and Queenstown, leaving Pier No. 47 North River, every SATURDAY
DENMARK, THOMSON........SATURDAY, Jan. 11
PENNSYLVANIA, LEWIS........SATURDAY, Jan. 18
ERIN, FORBES........SATURDAY, Jan. 25
FRANCE, GRACE........SATURDAY, Feb. 1
Cabin passage, $100, currency.
Steerage passage, $25, currency.
Steerage tickets from Liverpool or Queenstown $35 in currency.
Steerage tickets from Antwerp, Rotterdam, Hamburg and Havre, $45 in currency.
For further particulars apply at the offices of the Company, Nos. 57 and 27 Broadway, or No. 73 Broadway.
F. W. J. HURST, Manager.

STEAM TO LIVERPOOL—CALLING AT QUEENSTOWN.—The Inman Line, under contract with the United States and British Governments for carrying the Mails.
CITY OF WASHINGTON........SATURDAY....Jan. 11
CITY OF CORK (via Halifax)..TUESDAY....Jan. 14
CITY OF BALTIMORE........SATURDAY....Jan. 18
CITY OF NEW-YORK........SATURDAY....Jan. 25
ETNA (via Halifax)........TUESDAY....Jan. 28
And each succeeding SATURDAY and alternate TUESDAY, at 1 P. M., from Pier No. 45 North River.
RATES OF PASSAGE
By the mail steamer sailing every Saturday.

PAYABLE IN GOLD.		PAYABLE IN CURRENCY.	
First Cabin	$100	Steerage	$30
To London	105	To London	35
To Paris	115	To Paris	45

Passage by the Tuesday steamers, first cabin, $90, gold; steerage, $30. Payable in United States Currency. Rates of passage from New-York to Halifax- Cabin, $20; steerage, $10—gold.
Passengers also forwarded to Havre, Hamburg, Bremen, &c., at moderate rates.
Steerage passage from Liverpool or Queenstown, $40 currency. Tickets can be bought here by persons sending for their friends.
For further information, apply at the Company's offices.
JOHN G. DALE, Agent,
No. 15 Broadway, New-York.

SAFETY, SPEED AND COMFORT.

FURTHER REDUCTION IN PASSAGE RATES.

Favorite passenger steamers of the ANCHOR LINE sail every SATURDAY with passengers for LIVERPOOL, GLASGOW AND DERRY.
BRITANNIA, LAIRD, SATURDAY, Jan. 11.
HIBERNIA, MUNRO, SATURDAY, Jan. 18.
EUROPA, CRAIG, SATURDAY, Jan. 25.
From Pier No. 6 North River, at noon.
Rates of passage, payable in currency:
To Liverpool, Glasgow and Derry, cabins, $90 and $75, according to location.
Excursion tickets, good for twelve months, $160.
Intermediate, $35; Steerage, $25.
Prepaid certificates from these ports, $35.
Passengers booked to and from Hamburg, Rotterdam, Antwerp, Havre, &c., at very low rates.
For further information apply at the Company's office, No. 6 Bowling-green, New-York.
HENDERSON BROTHERS.
To avoid imposition, passengers will please come direct to the office, as this Company does not employ runners.

PASSAGE TO AND FROM GREAT BRITAIN AND IRELAND BY STEAMSHIP AND SAILING PACKET, AT REDUCED RATES.
DRAFTS AVAILABLE THROUGHOUT ENGLAND, IRELAND, SCOTLAND AND WALES.
For particulars apply to
TAPSCOTT, BROTHERS & CO.,
No. 86 South-st. and No. 23 Broadway.

UNITED STATES MAIL TO HAVANA.
ATLANTIC MAIL STEAMSHIP COMPANY, SAILING REGULARLY EVERY THURSDAY, AT 3 O'CLOCK P. M. PRECISELY, FROM PIER No. 4, NORTH RIVER.
MORRO CASTLE, Capt. RICH. ADAMS, Jan. 9.
COLUMBIA, Capt. E. VAN SICE, Jan. 16.
EAGLE, Capt. M. R. GREENE, Jan. 23.
For freight or passage, apply to
GEO. B. HARTSON, President,
No. 5 Bowling-green, New-York.

FOR HAVANA, CARRYING THE UNITED STATES MAIL.—The well-known fast-sailing side-wheel steamship BIENVILLE, J. B. BAKER, Commander, will sail for the above port from Pier No. 36 North River, on SATURDAY, Jan. 11, at 3 P. M.
Freight on measurement goods, 30 cents per foot.
Freight on weight goods, ¾ cent per pound.
Passage money, $65 in currency.
No freight for Havana received on day of sailing.
For freight or passage, having unsurpassed accommodations, apply to LIVINGSTON, FOX & CO.,
No. 88 Liberty-st.

FOR ST. THOMAS AND BRAZIL.
UNITED STATES AND BRAZIL MAIL STEAMSHIP COMPANY.
REGULAR MAIL STEAMERS sailing on the 23d of every month:
NORTH AMERICA, Capt. L. F. TIMMERMAN, Jan. 23.
SOUTH AMERICA, Capt. E. L. TINKLEPAUGH, Feb. 23.
MISSISSIPPI, Capt. GEO. B. SLOCUM, March 23.
These elegant steamers sail on schedule time, and call at St. Thomas, Para, Pernambuco, Bahia and Rio de Janeiro, going and returning. For engagement of freight or passage, apply to
WM. R. GARRISON, Agent,
No. 5 Bowling-green, New-York.

FOR SAVANNAH, GA.
EVERY THURSDAY.
REDUCED RATES OF FREIGHT.
The Atlantic Coast Mail Steamship Company's side-wheel steamships
GEN. BARNES, Capt. MORTON, sails THURSDAY, Jan. 9.
HERMAN LIVINGSTON, Capt. EATON, sails THURSDAY, Jan. 16.
From Pier No. 36 North River, at 3 P. M. precisely, giving through passage tickets over the Central Railroad of Georgia, and Atlantic and Gulf Railroad, to points in the interior, and by Florida steamers to points on the coast of Florida.
For freight or passage apply to
LIVINGSTON, FOX & CO., Agents,
No. 88 Liberty-st.

FOR SAVANNAH, GA.
BLACK STAR INDEPENDENT LINE.
The first-class steamships
MONTGOMERY, LYONS, leaves...SATURDAY, Jan. 11
HUNTSVILLE, CROWELL, leaves...SATURDAY, Jan. 18
At 3 P. M., from Pier No. 13 North River.
R. LOWDEN, Agent, No. 93 West-st.
Through passage tickets given over the Central R. R. of Georgia and Atlantic and Gulf R. R., Florida, to all points in the interior, at lower rates than any other line.

FOR CHARLESTON, S. C., AND FLORIDA PORTS—PEOPLE'S MAIL STEAMSHIP COMPANY—EVERY THURSDAY.
E. B. SOUDER, Capt. LEBBY, THURSDAY, Jan. 9,
MONEKA, Capt. SHACKFORD, THURSDAY, Jan. 16,
from Pier No. 4 North River, at 3 P. M. Through passage tickets and bills of lading issued to all points South, in connection with the South Carolina Railroad.
For freight or passage apply to
WHEELER & LINNARD, Agents, 13 Broadway.

FOR CHARLESTON, S. C., THE FLORIDA PORTS AND THE SOUTH AND SOUTH-WEST.—Regular line. Measurement goods 10c. per cubic foot, and lower than any other line. The fast and popular steamship SARAGOSSA, M. B. CROWELL, Commander, will be dispatched on SATURDAY, Jan. 11, at 3 P. M., from Pier No. 14 East River, foot of Wall-st.
Bills of lading issued to all points in the South and Southwest.
ARTHUR LEARY, No. 73 William-st.

FOR NEW-ORLEANS VIA HAVANA—Atlantic Coast Mail Steamship Company's new and first-class light-draft side-wheel steamship BIENVILLE, Capt. BAKER, will leave Pier No. 36 North River, for the above port on SATURDAY, Jan. 11, at 3 P. M.
For freight or passage, having unsurpassed accommodations, apply to
LIVINGSTON, FOX & CO., No. 88 Liberty-st.

FOR SISAL AND VERA CRUZ—U. S. MAIL steamship NIGHTINGALE will sail as above from Pier No. 2 East River, on TUESDAY, Jan. 14, at 3 P. M.
For freight or passage apply to
F. ALEXANDRE & SONS, No. 44 Beaver-st.

SHIPPING.

PACIFIC MAIL STEAMSHIP COMPANY'S THROUGH LINE TO CALIFORNIA AND CHINA, FREIGHT AND PASSAGE AT GREATLY REDUCED RATES.

Steamers of the above line leave Pier No. 42 North River, foot of Canal-st., at 12 o'clock noon of the 1st, 11th, and 21st of every month, except when these dates fall on Sunday, then on Saturday preceding.
One hundred pounds baggage free to each adult. Medicine and attendance free.
Jan. 11, HENRY CHAUNCEY, Capt. GRAY, connecting with MONTANA, Capt. FARNSWORTH.
Steamer Feb. 11, 1868, connects closely with steamer GREAT REPUBLIC, leaving San Francisco, March 5, for Japan and China.
For passage tickets and all further information apply at the Company's ticket office on the wharf, foot of Canal-st.
F. R. BABY, Agent.

NORTH AMERICAN STEAMSHIP COMPANY.
OPPOSITION TO MONOPOLY!
THROUGH LINE TO CALIFORNIA,
Via Panama or Nicaragua.
Will dispatch their new and splendid steamships from New-York, from Pier No. 29 North River, foot Warren-st., at noon, at lower rates than by any other line.
For passage and freight, over both routes, as follows:
VIA PANAMA.
JAN. 25, 1868—Steamship SANTIAGO DE CUBA, connecting with steamship NEVADA.
FEB. 15, 1868—Steamship DAKOTA, connecting with steamship NEBRASKA.
VIA NICARAGUA.
JAN. 15, 1868—Steamship SAN FRANCISCO, connecting with steamship MOSES TAYLOR.
FEB. 25, 1868—Steamship SAN FRANCISCO, connecting with steamship MOSES TAYLOR.
These steamships are expressly fitted for this trade, and are unsurpassed for safety, speed, elegance and comfort, and their rates for passage and freight will ALWAYS BE LOWER THAN BY ANY OTHER LINE.
For further particulars address the undersigned at No. 177 West-street, New-York.
D. N. CARRINGTON, Agent.
WM. H. WEBB, President.
CHAS. DANA, Vice-President.
No. 54 Exchange-place, New-York.

FOR CALIFORNIA VIA PANAMA.
REDUCED RATES OF FREIGHT.
The Pacific Mail Steamship Company's steamer HENRY CHAUNCEY will sail on SATURDAY, Jan. 11, at 12 o'clock, noon. Freight received until FRIDAY at 3 P. M. For rates, &c., inquire at freight office on Company's Pier, No. 42 North River, foot of Canal-st.
WELLS, FARGO & CO.,
Sole Freight Agents, P. M. S. S. Co.

FOR NORFOLK AND PORTSMOUTH.
OLD DOMINION STEAMSHIP COMPANY.
One of the elegant steamships of this Company will leave Pier No. 37 North River, foot of Beach-st., every TUESDAY, THURSDAY and SATURDAY, at 3 P. M. Connecting with the seaboard and Roanoke Railroad and the Virginia and Tennessee Air Line, and their connections.
For freight or passage apply to
N. L. McCREADY, President,
No. 187 Greenwich-st., corner of Dey-st.
Bills of lading signed on the pier.

FOR CITY POINT AND RICHMOND.
OLD DOMINION STEAMSHIP COMPANY.
One of the elegant steamships of this Company will leave Pier No. 37 North River, foot of Beach-st., every WEDNESDAY and SATURDAY at 3 P. M., connecting with the Richmond and Danville, Virginia Central, and Petersburgh and Weldon Railroads.
For freight or passage apply to
N. L. McCREADY, President.
No. 187 Greenwich-st., corner of Dey-st.
Bills of lading signed on the pier.

MOBILE, GALVESTON, LAVACCA AND BRAZOS SANTIAGO.—The steamship BIENVILLE, leaving Pier No. 36 North River on SATURDAY, Jan. 11, at 3 P. M., will receive freight for the above ports, to be reshipped at New-Orleans per Morgan's line of steamers without expense at New-Orleans.
For rates of freight apply to
LIVINGSTON, FOX & CO., No. 88 Liberty-st.

FOR NEW-ORLEANS DIRECT—THE CROMWELL LINE.—Steamships of this line will leave Pier No. 9, N. R., at 3 o'clock P. M. as follows:
GEN. GRANT, SATURDAY, Jan. 11.
GEN. MEADE, SATURDAY, Jan. 18.
For passage or freight, apply to
H. B. CROMWELL & CO., No. 86 West-st.

UNITED STATES PASSPORT BUREAU.—U. States passports indispensable to travelers, issued by J. B. NONES, Passport Agent, 262 Broadway.

ENFEEBLED AND DELICATE CONSTITUTIONS, of both sexes, use HELMBOLD'S EXTRACT BUCHU. It will give brisk and energetic feelings and enable you to sleep well.

RAILROADS.

LONG ISLAND RAILROAD.
WINTER ARRANGEMENT—CHANGE OF TIME.
Leave James-slip:
9 A. M., mail train, for Greenport and all way-stations, connecting at Mineola with trains for Glen Cove and Hempstead.
11 A. M., Syosset passenger trains and all way-stations.
3 P. M., Express train for Riverhead.
4 P. M., Syosset and Glen Cove passenger train and all way-stations.
5 P. M., Farmingdale and Hempstead, passenger train, and for North Islip SATURDAYS only.
Sunday excursion train leaves Hunter's Point 9:15 A. M., arrives at Hunter's Point at 4:40 P. M. To take effect Nov. 4, 1867.
I. D. BARTON, Superintendent.

PEIPHER'S DAILY LINE OF TRANSPORTATION.
On and after Nov. 1, 1867, the Peiphers' Daily Line will receive and transport goods and merchandise to Harrisburgh and stations beyond, from the depot of the Morris and Essex Railroad Company, Pier No. 26 North River. All goods received up to 4 o'clock P. M. will be forwarded the same day. Freight taken at lowest rates and forwarded with dispatch.
Mark goods "Via Peipher daily line to Harrisburgh, Penn."
J. B. MONTGOMERY,
Proprietor Peipher Line.

ERIE RAILWAY.—TRAINS LEAVE DEPOT foot of Chambers-st., Pavonia Ferry:
8 A. M.—Day Express for Rochester, Buffalo, Salamanca, Dunkirk and all points West and South.
8:30 A. M.—Way Train daily for Otisville and intermediate stations.
10 A. M.—Express Mail, for Buffalo, Salamanca, Dunkirk, and all points West and South.
3:30 P. M.—Way Train for Middletown and intermediate stations.
4:30 P. M.—Way Express, stopping only at Sterling Junction, Turner's, and stations west of Turner's, to Port Jervis, Newburgh and Warwick.
5 P. M.—Way Train for Suffern and intermediate stations.
5:30 P. M.—Night Express for Rochester, Buffalo, Salamanca, Dunkirk and all points South and West.
6 P. M.—Way Train for Suffern and intermediate stations.
6:30 P. M.—Night Express, daily, for Rochester, Buffalo, Salamanca, Dunkirk and all points West and South. By this train sleeping-coaches will run through to Cincinnati without change.
8 P. M.—Emigrant Train, daily, for the West.
Also, Way Trains for Boiling Spring, Passaic and Paterson at 6:45 and 9:15 A. M., 12 M. and 1:45, 4, 6:45 and 11 P. M. On Wednesday nights a Theatre Train at 12 o'clock for Suffern and intermediate stations.
SUNDAY TRAINS.—8:30 A. M. Way Train for Otisville; 12 M. and 3:30 P. M. for Paterson; 6:30 P. M. Night Express for Dunkirk, Buffalo, Rochester, Salamanca and all points West and South; 11 P. M. for Paterson and Port Jervis.
Express Trains run through to Salamanca, Dunkirk and Buffalo without change of coaches, and in direct connection with all Southern and Western lines.
Perfectly ventilated and luxurious sleeping coaches accompany all Night Trains.
Tickets can be obtained at the Company's offices, No. 241 Broadway; depot foot of Chambers-st., New-York, and Long Dock Depot, Jersey City.
WM. R. BARR, Gen'l Pass. Agent.
H. RIDDLE, Gen'l Sup't.

HUDSON RIVER AND HARLEM RAILROADS.—On and after MONDAY, Nov. 25, 1867, trains for Albany and Troy, connecting with Northern and Western trains, will leave New-York as follows:
8 A. M. Express train, via Hudson River Railroad, 30th-st. and 10th-av., through to Buffalo and Suspension Bridge without change of cars, and connecting at Troy with trains for Saratoga, Rutland, Burlington and the North.
10 A. M. Express train via Hudson River Railroad, connecting at Albany with trains for the West, and at Troy with trains for the North.
11 A. M. Express train via Harlem Railroad, 26th-st. and 4th-av., connecting at Chatham with Western Railroad for Lebanon Springs, Pittsfield, &c., at Albany with Western trains, and at Troy with trains for Saratoga, Rutland, Burlington and the North.
3:45 P. M. Express train via Hudson River Railroad, connecting at Albany with Western trains, and at Troy with trains for Montreal, with sleeping-car attached.
4:35 P. M. Express train via Harlem Railroad, connecting at Chatham with Western Railroad for Lebanon Springs, Pittsfield, &c.; and at Albany with Western trains. Sleeping-cars attached at Albany.
6:30 P. M. Express train via Hudson River Railroad, with sleeping-cars attached, and through to Buffalo and Suspension Bridge without change of cars. Also sleeping-car every day excepting Saturdays attached from New-York through to Ogdensburgh without change, via Rome, W. and O. Railroad. Connection for Troy will be made at East Albany. This train will run on Sundays.
11 P. M. Train via Hudson River Railroad, with sleeping-cars attached, connecting at Albany with early trains for Buffalo and Suspension Bridge, and at Troy with trains for Saratoga and points North.
A Sunday train will be run via Hudson River Railroad from New-York to Poughkeepsie and intermediate stations, leaving New-York at 9 A. M. Returning, leave Poughkeepsie at 3 P. M., arriving in New-York at 6:40.
Also, a Sunday train via Harlem Railroad, leaving 42d-st. at 9 A. M., and arriving at Millerton at 3:40 P. M. Returning, leave Millerton at 4:30 P. M., arriving in New-York at 12 M.
WM. H. VANDERBILT, Vice-President.

NEW-JERSEY RAILROAD—FOOT OF CORTLANDT-ST.—A DOUBLE-TRACK PASSENGER LINE SOUTH AND WEST.—No change of cars for 758 miles; 48 miles saved to Chicago, 115 to Cincinnati, 380 to Mobile, 115 to St. Louis, 210 to Memphis, and 270 miles to New-Orleans. Four Through Trains daily; 8:40 A. M., 12 noon, 5 P. M., and 7:30 P. M. Sundays, 7:30 P. M. only.
ON AND AFTER MONDAY, DEC. 16, 1867.
7 A. M.—Philadelphia, (Walnut-st. wharf.)
8:40 A. M.—Baltimore, Washington and Pittsburgh without change of cars, connections at Pittsburgh and Baltimore for the West, and at Baltimore and Washington for the South.
10 A. M.—For West Philadelphia.
12 Noon—West Philadelphia, Baltimore and Washington, connecting at Baltimore with Western lines, via Wheeling and Parkersburgh.
1 P. M.—Philadelphia Way, (Walnut-st. wharf.)
4 P. M.—Philadelphia, (Walnut-st. wharf.)
5 P. M.—Cincinnati Express for West Philadelphia and Pittsburgh. Silver-palace cars run through to Cincinnati without change; but one change to St. Louis and Chicago.
6:30 P. M.—Daily for Philadelphia, (Kensington.)
7:30 P. M.—Daily for Baltimore and Washington without change, and Pittsburgh (sleeping cars to Altoona) and Baltimore, with trains for the West, and at Wilmington, Del., and Washington for the South.
Tickets obtained and baggage checked at all hours of the day, at the Company's ticket office, foot of Cortlandt-st. Also, at Depot Jersey City; Market-st., Newark; Elizabeth, and at ticket offices and principal hotels in New-York.
F. W. JACKSON, General Superintendent.

NORTHERN RAILROAD OF NEW-JERSEY—Trains leave Jersey City for Piermont at 8:30 and 9:25 A. M., 1:22, 4:22, 5:23 and 6:23 P. M. The 5:30, 1:22 and 4:22 run to Monsey.
THOS. W. DEMAREST, Supt.

TAKE NO MORE UNPLEASANT AND unsafe remedies for unpleasant and dangerous diseases. Use HELMBOLD'S EXTRACT BUCHU and IMPROVED ROSE WASH.

DENTISTRY.

COLTON DENTAL ASSOCIATION ORIGINATED the anaesthetic use of nitrous oxide gas administer it in the manner most approved by the medical profession, do nothing but EXTRACT TEETH, and they certainly do that WITHOUT PAIN—so 20,000 patients testify. See their names at the office, No. 19 Cooper Institute.

CITY REAL ESTATE.

A THREE-STORY HIGH-STOOP HOUSE on 11th-st., near 5th-av., can be purchased for $20,000 on favorable terms; said to be the most complete and cosy house in the City; a perfect gem for a private family; possession May 1. Also, many others in the best localities in the City, either for rent or sale.
S. B. GOODALE, (late King & Co.)
Nos. 9 and 7 23d-st., Fifth-avenue Hotel.

HOUSES FOR SALE—BY A. JOURNEAY, No. 1 Pine-st.: 5th-av., four-story, brown-stone, English basement, $55,000; Clinton-place, three-story, high-stoop, brick, Snug Harbor lease, $25,000; West 47th-st., three-story, high-stoop, brown-stone, $25,000; West 47th-st., 4-story, high-stoop, brown-stone, $45,000. And a large number of other houses desirably located.

FORTY-FOURTH-ST., BETWEEN 6TH-av. and Broadway, fine stylish, four-story high-stoop brown-stone house; complete order; price reasonable; possession; also, pretty brick house, same locality, $16,500. W. P. SEYMOUR, No. 171 Broadway.

FOR SALE—THE FIVE-STORY BUILDING corner 60th-st. and 3d-av., together with lease having 60 years to run. Apply to G. A. ARNOUX, No. 150 Nassau-st.

FOR SALE—ON EAST 30TH-ST., VERY NEAR 5th-av., a high-stoop brown-stone house, elegantly frescoed; 21x60. Price $30,000.
WM. H. COWL, No. 41 Pine-st.

TO BANKS, BANKERS AND INSTITUTIONS.—For sale, a large corner of William and Pine sts. Apply to HOMER MORGAN, No. 2 Pine-st.

BROOKLYN REAL ESTATE.

GREAT BARGAIN—HOUSE, SHOP, FULL lot in Brooklyn; rents for $1,000; gas, water, &c.; price $6,500; small amount down. Inquire of F. J. BEAN, No. 15 John-st.

COUNTRY REAL ESTATE.

COUNTRY RESIDENCE FOR SALE.—The subscribers will sell the farm lately occupied by Chauncey Delavan, deceased, situated in the town of East Fishkill, 4 miles from Fishkill Village, near the line of the Dutchess and Columbia Railroad. Said farm contains 145 acres in a fine state of cultivation, on which is a large two-story double house and fine outbuildings. The house is about 40 rods from the main road, with a lawn in front of 5 acres, with two reliable streams of water running through it. There are two good orchards on the premises. The place is a desirable one for a gentleman's residence, or for a practical farmer.
If not sold previous to Wednesday, Feb. 4, 1868, it will be sold at auction on that day at 1 o'clock P. M., on the premises.
For further particulars apply to
SAM'L A. HAYT,
LEWIS H. WHITE,
FISHKILL VILLAGE, Dec. 26, 1867. Executors.

$20,000.—A FINE COUNTRY SEAT IN THE VILLAGE OF WESTCHESTER FOR SALE.—Five acres of ground, beautifully laid out and well shaded, fine house, 30 by 40 feet, with two-story dining-room extension, and a further extension for servants, dining-room and kitchen; all modern improvements. A beautiful place, occupied the year of 1864 by Hon. Wm. A. Darling. Also, 130 farms for sale in New-Jersey, and houses and lots in the principal cities and towns on the line of the N. J. and N. J. Central Railroads. J. A. MARTIN, Rahway, N. J.

TO GENTLEMEN AND PRACTICAL FARMERS.—Genesee Valley—A large and valuable farm for sale; two miles from railroad station, adjoining the late Gen. Wadsworth's; 560 acres; wheat, cloverland and meadow, except 40 acres woodland; mansion, barns and outbuildings, large and convenient; cottage and five smaller houses for hands on the property; climate healthful; on the whole, one of the most desirable farms in the State. For price and further particulars, apply to HOMER MORGAN, No. 2 Pine-st., New-York.

ATTENTION.—CHEAP FARM AND FRUIT lands, village lots, water powers for sale at Bricksburgh, Ocean Co., N. J., 44 miles from New-York, on railroad; climate mild and proverbially healthy; water soft and pure; no fever and ague; price per acre $25 and upward; easy payments. For circulars and maps address as above. V. S. HOLT, Agent at Bricksburgh.

ORANGE, N. J.—VILLAS, VILLA SITES AND farms, a great variety, beautifully situated, one hour from New-York, for sale low. Also, country seats and houses to let for the season or year, by BLACKWELL & SMITH, No. 243 Broadway, New-York, 9 to 11 A. M.; Orange, corner Main and Cone sts., 1 to 5 P. M.

$3,000.—FOR A 26-ACRE FARM—VERY healthy; house 7 rooms, large barn, hennery, corn crib, 12 acres wood, 1½ miles from Spring Valley Depot, Rockland County, 28 from City; very cheap; obtained through mortgage.
F. J. BEAN, No. 15 John-st.

BEAUTIFULLY LOCATED, ON NORTH-ern New-Jersey Railroad, a desirable forty-acre place, good improvements, for sale or exchange for store property in Brooklyn, Newark or Elizabeth. Apply to W. P. SEYMOUR, No. 171 Broadway.

FOR SALE—VERY PRETTY, COSY COTTAGE, within hour of New-York, on Staten Island, near depot; school and church; only ten minutes from sea shore; neighborhood first-class; price $4,000; terms to suit. Apply to A. JOURNEAY, No. 1 Pine-st.

HUDSON RIVER PROPERTY.—ELE-gant country seats, farms and building sites for sale and exchange for City property, by
A. M. SCRIBA, No. 38 Pine-st.

FOR SALE OR EXCHANGE FOR PROPERTY in New-York or vicinity, or merchandise, a valuable farm near Long Branch. Call on or address GEO. LOWE, No. 154 Front-st., New-York.

FOR SALE—ELEGANT SEA-SHORE FARMS, south side Staten Island; prices from $12,000 to $30,000 each. Permits of A. JOURNEAY, No. 1 Pine-st.

TO LET.

OFFICES TO LET IN TIMES BUILDING.
A portion of the room now occupied by the Surrogate, which will be divided to suit applicants, or rented entire.
Also offices in Nos. 38, 39, 40 and 41 Park-row, *Times* Building, on the second, third and fourth stories, large and spacious, being splendidly lighted from front and rear. Further improvements will be made at the expiration of the Surrogate's lease, the 1st of May next. These buildings are thoroughly fire proof, thereby saving all charges of insurance and hazards incident to fire.
Inquire of JOHN IRELAND, Cashier, *Times* Office.

HELMBOLD'S CONCENTRATED EXTRACT BUCHU
IS THE GREAT DIURETIC.
HELMBOLD'S CONCENTRATED EXTRACT SARSAPARILLA
IS THE GREAT BLOOD PURIFIER.
Both are prepared according to rules of Pharmacy and Chemistry, and are the most active that can be made.

TO LET—NOS 666 AND 668 LEXINGTON-AV., two beautiful new four-story brown-stone houses, between 56th and 57th sts., having all the modern improvements and in complete order; can be seen at any time without permits. For terms apply to B. BLANCO, No. 12 South William-st.

A FIVE-STORY AND BASEMENT brown-stone-front store, 25x150 feet deep, situate on the Bowery below Grand-st., will lease for five years; this is one of the finest locations for business on the Bowery. Apply to G. S. DYE, No. 128 Broadway.

BROADWAY LOT TO LEASE—EAST side, between Canal and Howard sts., adjoining the Jay property; to be sold Feb. 4. Written offers to be addressed to No. 272 Madison-av.

TO LET—FURNISHED HOUSE, DESIRABLY located, west side, for three, six or twelve months, or term of years. Apply to A. JOURNEAY, No. 1 Pine-st.

FURNISHED HOUSE TO LET—FROM date to May 1, 1868; terms moderate. Apply to CHAS. H. PARSONS, No. 63 Maiden-lane, up stairs.

FINE, WELL-LIGHTED BASEMENT to let, 25x100, No. 563 Broadway, between Prince and Spring sts.

BOARDING AND LODGING.

A PRIVATE FAMILY IS DESIROUS of letting furnished rooms, with or without board; single gentlemen preferred; rooms on second floor; a first-class house in every particular. No. 112 East 17th-st., New-York.

TO LET—ONE LARGE HANDSOMELY FUR-nished room on second floor, convenient to 6th-av. cars, to gentlemen, without board, at a reasonable price. Address L., Box No. 190 *Times* Office.

TO LET WITH BOARD—4TH-ST. AND Lafayette-place.—Large room on first floor, furnished to use as parlor and bedroom if desired; also, one room on floor above. Apply on the premises.

NO. 319 WEST 22D-ST.—TO LET, WITH board, elegantly furnished rooms, en suite or singly, suitable for families or single gentlemen; terms moderate.

NO. 1,129 BROADWAY.—VERY FINE rooms, with or without board, to family or single gentlemen; a good home in a first-class location; small family; terms reasonable.

TWO OR THREE GENTLEMEN CAN find pleasant rooms, with board, in a private family, at No. 96 Clinton-place, near 5th-av.; house and location first-class.

A LARGE EXTENSION ROOM TO LET, furnished, with board; terms low to a good party; references exchanged. Apply at No. 175 (old number) East 17th-st.

AT NO. 137 WEST 13TH-ST.—A SUITE OF rooms and some single, with or without board; house first class; references given and required.

A PRIVATE FAMILY WILL LET a room with board to a gentleman at $8 per week, No. 260 West 11th-st.; old No. 54 Hammond-st.

NO. 15 WEST 34TH-ST.—A HANDSOME suite of rooms to let, with first-class board and attendance; references required.

NICELY FURNISHED FRONT ROOM and bedroom, for single gentlemen, with or without board. No. 401 5th-av., between 34th and 35th sts.

TO LET—WITH BOARD, SMALL ROOM; BATH, gas, and hot and cold water; dinner at 6. Apply at No. 166 2d-av.

TWO VERY PLEASANT ROOMS ADJOINING, suitable for family of three or four; No. 34 West 29th-st.

FURNISHED ROOMS FOR SINGLE gentlemen to rent at No. 30 East 13th-st.; references required.

FURNISHED ROOMS TO RENT AT No. 13 East 16th-st., between Union-square and 5th-av., to gentlemen only, without board.

FURNISHED ROOM TO LET TO gentlemen only, at No. 20 West 15th-st.

REAL ESTATE WANTED.

WANTED—A FARM OF FROM 30 TO 75 ACRES, situated on the Morris and Essex Railroad, not more than 30 miles from City or 2 miles from a depot. Address, with particulars, FARM, Knickerbocker Ice Company, corner Washington and Barrow sts.

ASTROLOGY.

MME. ROSS, MEDICAL AND BUSINESS Clairvoyant, No. 144 West 27th-st., between 6th and 7th avs., tells the name and shows likeness of future husband; brings together those long separated; lucky numbers.

165 BOWERY.—MME. WIDGER, CLAIR-voyant, tells all you want to know; losses, numbers, diseases, &c.

HORSES AND CARRIAGES.

COUPE FOR SALE, WITH POLE AND shaft, in the best of order. Inquire at No. 15 West 33d-st.

AUCTION SALES.

NOTICE.

OFFICE CHIEF QUARTERMASTER, FIFTH MILITARY DISTRICT,
NEW-ORLEANS, La., Dec. 28, 1867.

Notice is hereby given, that the following-named property will be sold to the highest bidder, at public auction, at Brazos Santiago and Brownsville, Texas, commencing on the 27th day of January, 1868, viz.:

All the right, title and interest of the United States in and to the property of the United States Military Railroad from Brazos Santiago to White's Ranche, Texas, including the entire Track and Sidings, Buildings, Water Stations, Turn-tables, &c., the Railroad Material and Supplies pertaining to the Road, together with the Rolling Stock, Cars, Machinery, and other Equipments, as follows:

8½ Miles RAILROAD TRACK.
4 CLAW BARS—Used.
2 PUNCH BARS—Used.
6 STUFFING BOXES—Used.
20,000 Pounds RAILROAD CHAIRS—Good.
9,560 Pounds RAILROAD IRON—Good.
1 LOCOMOTIVE—Unserviceable.
1 LOCOMOTIVE and TENDER—Serviceable.
1 LOCOMOTIVE HEAD-LIGHT—Unserviceable.
14 COUPLING LINKS—Good.
586 Pounds CAR SPRINGS—Good.
12,000 Pounds RAILROAD SPIKES—Good.
500 CROSS TIES—Good.
2 SHACKLE BARS—Used.
20 SQUARE BRASSES—Good.
7 FLAT CARS—Worn but serviceable.
2 CROWSFEET—Worn.
4 RAILROAD FROGS and 3 SWITCH-STANDS—Worn.
4 SPIKE-MAULS—Worn.
2 JACK-SCREWS and LEVERS—Worn.
2 TURN-TABLES—Worn.
1 FIRE-TONGS—Worn.
2 SCREW-WRENCHES—Worn.
1 HAND-CAR—Worn.
2 PUSH CAR WHEELS—Worn.
1 STOVE—Worn.
1 PUSH-CAR—Worn.
4 HAND-CAR WHEELS—Worn.

The property will be sold under the immediate direction of Capt. C. H. Hoyt, Acting Quartermaster United States Army, and any information desired may be obtained from his office at Brownsville, Texas, or from the Office of the Chief Quartermaster, Fifth Military District, New-Orleans, La.
Terms—Cash, in United States Currency.
This advertisement to supersede the one from this office under date of Dec. 13, 1867.
CHAS. H. TOMPKINS,
Brevet Brigadier-General and Chief Quartermaster, Fifth Military District.

HENRY H. LEEDS, Auctioneer.
BY HENRY H. LEEDS & MINER.
On TUESDAY EVENING, Jan. 14, 1868, at 7½ o'clock,
AT THE LEEDS ART GALLERIES,
Nos. 817 and 819 Broadway, southwest corner 12th-st.,
VALUABLE PRIVATE GALLERY OF OIL-PAINTINGS.
BEING THE PRIVATE COLLECTION OF MR. JONAS PICKLES, OF NEW-ORLEANS.

In this collection will be found many valuable pictures attributed to celebrated ancient masters—many of which were brought to this country by the late Mr. Marinoni, of New-Orleans.

A large number are certified by the experts of the Italian Galleries, and comprise works attributed to the following celebrated artists, viz.:

Correggio,
Paul Veronese,
Holbein,
Campidoglio,
Rosa da Tivoli,
Baldini,
Teniers,
Velasquez,
Tintoretto,
Michael Angelo,
Salvator Rosa,
Tempesta,
Sir Thos. Lawrence,
Jordaens,
Alonzo,
Pidanza,
Pannini,
Domenichino,
Leonardo da Vinci,
Carlo Marretti,
Maltese,
Wilson,
Watteau,
Breughel,

And others of equal celebrity.

They are now on exhibition free, as above, day and evening, until sale, with catalogues.

HENRY H. LEEDS, Auctioneer.
BY HENRY H. LEEDS & MINER.
On THURSDAY, Jan. 9, at 10½ o'clock, at their salesroom, No. 93 Liberty-st.:
ELEGANT HOUSEHOLD FURNITURE, removed for convenience of sale, being the property of a gentleman going abroad, consisting of velvet and Brussels carpets, gilt frame French plate pier and mantel mirrors, rosewood parlor suites, in crimson and gold and green and gold and brocatel; rosewood marble-top centre tables, rosewood marble-top mirror, door and back etageres; easy chairs, in green reps; lounges, in green reps and hair-cloth; rosewood and mahogany hat-stands, carved black walnut extension tables and chairs, carved rosewood bedsteads, rosewood marble-top dressing bureaus, washstands, comodes, side-tables, green enameled painted cottage suites, imitation oak cottage suites, rosewood wardrobes, oak and mahogany wardrobes, mattresses, pillows, bolsters, blankets, &c., &c.; black walnut desks, tables, chairs, &c., &c.
Also, at 12 o'clock,
An invoice of fine opera glasses, to be sold without reserve.

JAMES COLE'S SON, Auctioneer.
PEREMPTORY SALE
of the
LONG ISLAND FLINT GLASS WORKS
AT AUCTION, AT 12 O'CLOCK NOON,
On Jan. 14, 1868,
By JAMES COLE'S SON, Auctioneer,
At No. 369 Fulton-st., Brooklyn.
The above property consists of 137 feet front by 100 feet deep, on Plymouth-st., between Bridge and Jay sts., Brooklyn; is covered by four-story slate-roof brick buildings; is in complete order and desirably located (being within 200 feet of the East River) for any manufacturing purposes. On the premises are a 15-horse engine and boiler, with all the necessary machinery, tools, implements, &c., for continuing the business, which will be sold at a low valuation to the purchaser, if desired. For full particulars apply on the premises to
JAMES SAVILLE,
Nos. 124 to 134 Plymouth-st., Brooklyn, N. Y.

FIFTY-SEVENTH AUCTION SALE OF SCRANTON COAL,
On WEDNESDAY, Jan. 8, 1868.
The Delaware, Lackawanna and Western Railroad Company will sell, by Messrs. JOHN H. DRAPER & CO., Auctioneers, at the Company's Salesroom, No. 26 Exchange-place, New-York, on WEDNESDAY, Jan. 8, at 12 o'clock, noon,
FORTY THOUSAND TONS
of COAL, from the Lackawanna regions, deliverable at their depot, Elizabethport, N. J., during January, 1868.
SAMUEL SLOAN, President.

ADRIAN H. MULLER, Auctioneer.
EXECUTORS' SALE OF VALUABLE LOTS ON THE GRAND BOULEVARD AND CENTRAL PARK, BEING PART OF THE ESTATE OF MAJOR THOMPSON, DECEASED.
ADRIAN H. MULLER, P. R. WILKINS & CO. will sell at auction, on TUESDAY, Jan. 14, 1868, at 12 o'clock, at the Exchange Salesroom, No. 111 Broadway, by order of the executors of Major Thompson, deceased, the following described real estate, viz.:
GRAND BOULEVARD—Four lots on northwest corner of the Grand Boulevard and 79th-st.
79TH-ST.—Two lots on north side of 79th-st., adjoining the last described lots on the rear.
11TH-AV.—Two lots on northeast corner of 11th-av. and 8th-av.-st.
11TH-AV.—Six lots on west side of 11th-av., commencing on southwest corner of 75th-st.
75TH-ST.—Fourteen lots and gores, together with the large dwelling-house thereon, situate on the south side of 75th-st., 100 feet west of 11th-av.
11TH-AV.—One lot on northwest corner of 11th-av. and 75th-st., together with one rear lot fronting on 75th-st.
78TH-ST.—Five lots on south side of 78th-st., commencing 106 feet 3 inches west of 9th-av.
All of the above described lots are located in the immediate vicinity of the great improvements commenced and projected by the Central Park Commissioners, and are rapidly enhanced in value.
Maps at the office of the auctioneers, No. 7 Pine-st., New-York.

ADRIAN H. MULLER, Auctioneer.
VALUABLE CORNER PROPERTY ON FULTON-ST. AT AUCTION.—Being part of the estate of the late John Turner.
ADRIAN H. MULLER, P. R. WILKINS & CO. will sell at auction on THURSDAY, Jan. 9, at 12 o'clock, at the Exchange Salesroom, No. 111 Broadway:
FULTON-ST.—The four-story brick store and lot, situate on the northwest corner of Fulton and Gold-sts., known as No. 81. Lot 26.6x59.2.
GOLD-ST.—The lot of land, with the five-story brick building thereon, situate on the west side of Gold-st., adjoining the last described lot, known as No. 55 Gold-st. Lot 21x34 feet.

EDWARD M. BROWN, Auctioneer.
BY T. R. MINTURN, BROWN & CO., THIS DAY (Wednesday,) Jan. 8, at 11 o'clock, within the store:
300 boxes fresh Malaga Oranges.
320 boxes fresh Malaga Lemons.

LEGAL NOTICES.

OFFICE OF THE UNITED STATES LIFE INSURANCE CO., IN THE CITY OF NEW-YORK, NO. 40 WALL-ST.
NEW-YORK, Nov. 6, 1867.

NOTICE IS HEREBY GIVEN THAT AT a meeting of the Board of Directors of this Company, duly convened to-day at this office, the following resolutions increasing the guarantee capital stock of this Company, and directing the time and mode of subscribing for and paying in the same, including the closing and opening of the stock transfer-books, were unanimously adopted: Resolved, That the guarantee capital stock of this Company be increased one hundred thousand dollars, and that the subscriptions for the same, in shares of fifty dollars each, shall be received at the office of this Company, No. 40 Wall-st., in the City of New-York, on SATURDAY, the eighth day of February next, between the hours of ten o'clock A. M. and three o'clock P. M., and on each succeeding day between the same hours during six business days thereafter, unless the subscription shall be sooner filled, and the par value of every such share, being fifty dollars, is hereby required to be paid in, in cash, in sums of ten dollars per share at the time of making such subscriptions, and the balance, being forty dollars per share, within ten business days from and after the fifteenth day of February next, and the proprietors of the existing guarantee capital are hereby declared to have the preference in such subscriptions. Resolved, That notice of the intention to increase the capital stock of this Company one hundred thousand dollars be, and the same is hereby directed to be published for a period of three months, in two daily newspapers published in the City of New-York. Resolved, That the stock transfer-books of this Company be, and the same are hereby directed to be closed on and from Wednesday, the fifth day of February next, at noon, until Wednesday, the fourth day of March next, at noon. By order,
NICHOLAS DEGROOT, Secretary.

SUPREME COURT—CITY AND COUNTY OF NEW-YORK.—WILLIAM B. ASTOR against EMELINE MEREY, Eliza Altenhain, John Sedgwick, assignee of Eliza Altenhain in bankruptcy, Eliza C. Hill and Charles F. Hill, her husband, Waldo Hutchins, Charles H. Bertrand, Ludwig Sachs, Jacob Burge, Jr., Elizabeth Van Santon and Joseph Mason.—Summons for relief.—To the said defendants: You are hereby summoned and required to answer the complaint in this action, of which a copy is herewith served upon you, and to serve a copy of your answer to the said complaint on the subscriber, at his office, No. 45 Exchange-place, in the City of New-York, within twenty days after the service of this summons on you, exclusive of the day of such service; and if you fail to answer the said complaint within the time aforesaid, the plaintiff in this action will apply to the court for the relief demanded in the complaint.
Dated Nov. 21, 1867.
HENRY DAY, Plaintiff's Attorney.
Take notice that the complaint referred to in the foregoing summons was filed in the office of the Clerk of the City and County of New-York Nov. 25.
ja8-law6wW* HENRY DAY, Plaintiff's Attorney.

SUPREME COURT—CITY AND COUNTY OF New-York.—In the matter of the application of THE LONG ISLAND NAVIGATION COMPANY for a dissolution.
Notice is hereby given that an application has been made to Hon. George G. Barnard, a Justice of the Supreme Court of the State of New-York, for a dissolution of the Long Island Navigation Company, and an order has been made by him, returnable at his chambers at the City Hall, in the City of New-York, on the eighteenth day of January, 1868, (one thousand eight hundred and sixty-eight,) at half-past ten A. M. of that day, requiring all persons interested herein to show cause, if any they have, why said corporation should not be dissolved.
Dated New-York, Jan. 4, 1868.
SIDNEY WILLIAMS,
Attorney for Petitioner.

FURNITURE.

H. O. FARRELL.—CARPETS AND FURNITURE.—Over one million dollars' worth offered to the public at an immense sacrifice in price for the next sixty days, at Nos. 486 and 488 8th-av., and around the corner at Nos. 267, 269 and 271 West 35th-st.

AMUSEMENTS.

ACADEMY OF MUSIC.
CAROLINE RICHINGS........Directress
ENGLISH OPERA.
This WEDNESDAY EVENING, Jan. 8, will be produced the ever-popular
BOHEMIAN GIRL.
CAMPBELL, CASTLE,
SEGUIN, WYLIE,
MISS RICHINGS, MRS. J. A. ARNOLD,
IN THE CAST.
TO-MORROW NIGHT, at the
BROOKLYN ACADEMY.
FRA DIAVOLO.
FRIDAY, Jan. 10, first time in America, of Wallace's
DESERT FLOWER.
Box sheet for the sale of secured seats now open at Beer & Schirmer's, No. 701 Broadway; Macoy's, No. 114 Broadway, and at the Academy.

THEATRE FRANCAISE, 14TH-ST.
THURSDAY EVENING, Jan. 9,
EXTRA ENGLISH COMEDY NIGHT,
On which occasion
MISS BELLE BOYD,
Of Virginia, will make
HER FIRST APPEARANCE IN NEW-YORK,
in the admirable comedy of
THE HONEYMOON.
JULIANA........BELLE BOYD
DUKE ARANZA........Mr. R. JOHNSTON
Supported by
A FULL AND EFFICIENT DRAMATIC COMPANY.
After which the charming comedietta of
FAINT HEART NEVER WON FAIR LADY.
The full grand orchestra of the Ristori performances, under the direction of
MR. ROBERT STOEPEL.
Box-office now open.
Tickets, boxes and reserved seats can be obtained at the box-office of the French Theatre, and at all the Ristori ticket offices.
General admission, 75 cents; parquette, $1, with reserved seat; private boxes, as usual, according to location; family circle, 50 cents.

FRENCH THEATRE.
H. L. BATEMAN........Lessee and Director
SATURDAY EVENING, JAN. 11,
LE TESTAMENT DE CESAR GIRODOT,
and LA CORDE SENSIBLE,
with Mlle. Raillez, Mme. Larmet, &c.
M. JUIGNET'S BENEFIT, TUESDAY, Jan. 14.
Tickets at the Theatre, and No. 701 Broadway.

RISTORI—MARIE ANTOINETTE.
THEATRE FRANCAIS..Lessee and Director, J. GRAU
MARIE ANTOINETTE commences at 7½ o'clock.
MARIE ANTOINETTE ticket office at Schirmer's Music Store, No. 701 Broadway, and at the theatre.
LAST NIGHTS
OF MARIE ANTOINETTE THIS WEEK,
THIS WEDNESDAY, Jan. 8, FRIDAY, Jan. 10.
and MATINEE on SATURDAY, Jan. 11.
ADELAIDE RISTORI as MARIE ANTOINETTE.

MARIE ANTOINETTE MATINEE NEXT SATURDAY.
RISTORI MATINEE, SATURDAY, Jan. 11.
Private boxes can be secured to-day.

MME. RISTORI.
CARD.—In reply to numerous inquiries for representations of ELIZABETH by MME. RISTORI, Mr. GRAU respectfully announces that it will be at present impossible to reproduce ELIZABETH in consequence of the public interest and demand for the representations of MARIE ANTOINETTE; but, if possible, Mme. Ristori will perform ELIZABETH prior to her departure for Havana, and due notice will be given.

STEINWAY HALL.
A. DESSANE'S FIRST GRAND CONCERT, WEDNESDAY, Jan. 8, 1868, at 8 o'clock in the evening, assisted by the following artists:
Mme. E. DE LUSSAN, Miss ALIDA TOPP, Messrs. COLLIERE, LEOPOLD HAYNAU, A. ZEISS and MAX SCHWARTZ.
Tickets ONE DOLLAR, including reserved seats; single admission FIFTY CENTS.
Tickets are for sale by Messrs. Schirmer, W. A. Pond & Co., J. Schuberth, and Dachner & Vilanova.

MR. CHARLES DICKENS' READINGS.
LAST READING but ONE in New-York previous to Mr. DICKENS' tour in the United States. It is respectfully announced that Mr. CHARLES DICKENS will read in Steinway Hall, on THURSDAY, Jan. 9, his "DOCTOR MARIGOLD" and "THE TRIAL FROM PICKWICK;" and on FRIDAY, Jan. 10, his "NICHOLAS NICKLEBY" (at Mr. Squeers' School) and "MR. BOB SAWYER'S PARTY," (from Pickwick.) Reserved seats for any of the above readings, at $2 each, can be purchased at the Box-office, Steinway Hall, daily from 9 A. M. to 4 P. M.

MR. CHARLES DICKENS' READINGS.—"DOCTOR MARIGOLD" (for the second time in America) and "THE TRIAL FROM PICKWICK," at Steinway Hall, on THURSDAY next, at 8 o'clock. Reserved seats $2 each.

MR. CHARLES DICKENS' READINGS IN BROOKLYN.—It is respectfully announced that Mr. CHARLES DICKENS will read FOUR TIMES in Plymouth Church, Brooklyn, as follows: On THURSDAY, Jan. 16, his CHRISTMAS CAROL and THE TRIAL FROM PICKWICK; on FRIDAY, Jan. 17, his DAVID COPPERFIELD and MR. BOB SAWYER'S PARTY, (from Pickwick;) on MONDAY, Jan. 20, his DOCTOR MARIGOLD and THE TRIAL FROM PICKWICK; on TUESDAY, Jan. 21, his NICHOLAS NICKLEBY, (at Mr. Squeers' School,) and BOOTS AT THE HOLLY TREE INN. The Readings will commence at 8 o'clock, and be comprised within two hours. The audience is earnestly requested to be seated ten minutes before the commencement of the Readings. Reserved seats $4 each. The sale of tickets for the course of four Readings only will take place at Plymouth Church on THURSDAY next, Jan. 9, commencing at 8 A. M. Should any tickets remain unsold they will be disposed of the following days at the same time and place.

MR. CHARLES DICKENS' LAST READINGS.
RESERVED SEATS
for Mr. Dickens' last Readings in New-York can be procured at a slight advance over the regular price, at the THEATRE TICKET OFFICE, No. 114 Broadway, and W. H. BROWER'S, Florist, No. 955 Broadway.

GREAT PRIZE SKATING MATCH
AT OATMAN'S FIFTH-AVENUE SKATING POND,
East side of 5th-av., between 58th and 59th sts.
A splendid GOLD MEDAL will be given for the best lady skater in the United States or Canada, on
WEDNESDAY, JAN. 8.
A full band of music will be in attendance.
Admittance, for gents, 50c.; ladies and children, 25c.
The Pond will be illuminated with calcium lights.
Contestants for the prize will send in their names by 12 o'clock on that day.

BILLIARDS.
GRAND MATCH BETWEEN
JOHN McDEVITT,
Champion of America, and
WILLIAM GOLDTHWAIT,
for $500—1,500 Points Caroms, on a four-pocket-table.
AT COOPER INSTITUTE,
WEDNESDAY EVENING, Jan. 8, 1868.
Admission $1.
Tickets to be had at all the principal hotels and billiard rooms.
Play to commence at 7½ o'clock.

THE NEW-YORK CONSERVATORY OF MUSIC.
No. 82 5th-av.; corner 14th-st.
No. 820 Broadway, and Nos. 128, 130 and 132 Court, corner of State-st., Brooklyn, N. Y.
PROFESSORS.
PIANO-FORTE.
S. B. MILLS, ALOIS F. LEJEAL,
F. KIRPAL, HY. MOLLENHAUER,
HERR VON NARDROFF, MARK HALLAM,
M. M. SEMNACHER, CARL EISNER,
H. PERABEAU, G. CARMINKE,
E. REINKING, F. A. GEELACH,
ROBT. STEINHAUS, B. MOLLENHAUER,
W. OSTERMAYER, SIG. PAOLO GIORZA.
VIOLIN AND VIOLONCELLO.
EDW. MOLLENHAUER, BERNARD LISTEMAN,
FRITZ LISTEMAN, HY. MOLLENHAUER,
AUGUST ROBBELEN, B. MOLLENHAUER,
THEORY AND COMPOSITION.
MAX BRAUN, WM. K. BASSFORD.
VOCAL.
SIG. PAOLO GIORZA, SIG. HEN. SEBERINO.
ORGAN.
WILLIAM K. BASSFORD.
S. W. GRISWOLD, Treasurer.
EDWARD MOLLENHAUER, } Musical
ALOIS F. LEJEAL, } Directors.
HENRY MOLLENHAUER,
J. ORTJIES, }
C. MAVERICK, } Secretaries.
C. GILCHRIST, }

EXERCISE, HEALTH, AMUSEMENT.
J. WOOD'S Gymnasium, No. 6 East 28th-st., open Day and Evening. Classes now forming. $20 a year.

MANHOOD AND YOUTHFUL VIGOR are regained by HELMBOLD'S EXTRACT BUCHU.

LECTURES.

GENERAL SOCIETY OF MECHANICS AND TRADESMEN OF THE CITY OF NEW-YORK.—The fifth lecture of the course will be delivered at Cooper Institute on THURSDAY EVENING, Jan. 9, 1868, by Rev. Dr. CHAPIN. Subject—*Building and Being.*

THIRTEENTH-ST. PRESBYTERIAN CHURCH.—Rev. E. P. ROGERS, D. D., will deliver his lecture, *A Tour Through Scotland*, on THURSDAY EVENING, Jan. 9, (instead of Wednesday evening,) at 8 o'clock. Tickets 25 cents.

DANCING.

C. H. RIVERS'
NEW AND ELEGANT DANCING ACADEMY,
No. 130 State-st., corner of Court-st., Brooklyn.
THE FINEST INSTITUTION OF THE KIND IN THE UNITED STATES.
These rooms are now open for the reception of pupils and formation of classes. Several new classes are now forming.
For terms, &c., send for a circular. Inclose 25c. for a pamphlet, containing a description of the fashionable quadrilles, and upward of eighty figures of the German.

A. DODWORTH'S DANCING ACADEMY,
NO. 212 FIFTH-AV., New-York.
Morning and afternoon classes for children. Evening classes for gentlemen. For terms send for a circular.

DE GARMO'S DANCING ACADEMY,
NO. 82 5TH-AV., CORNER 14TH-ST.
NEW CLASSES NOW FORMING.

MARBLE MANTELS.

MARBLE MANTELS.—THE BEST PLACE in the City to purchase Marble Mantels of the latest designs, at very low prices, is at A. KLABER'S Marble Works, No. 134 East 18th-st., near 3d-av., New-York. Mantels put up in the country. Cut this out.

MARBELIZED SLATE MANTELS.—Half the price of marble. Send for a circular. T. B. STEWART, 605 6th-av. bet. 35th and 36th sts.

STEAMBOATS.

BRISTOL LINE.

THE STEAMERS
BRISTOL AND PROVIDENCE,
Having been withdrawn for a few weeks in order to refit and renovate them, the line will be covered by the
FAST AND WELL-KNOWN FREIGHT PROPELLERS,
METIS AND DORIS,
which will make their trips in the usual time.
GOODS WILL BE DELIVERED WITH PROMPTNESS AND DISPATCH.
H. O. BRIGGS, General Manager.
GEO. W. TIERS, Freight Agent.

FOR NEW-HAVEN, HARTFORD &c.—Fare, $1. Steamers leave Peck-slip for New-Haven at 3 P. M. Trains leave New-Haven at 11 P. M.

AMUSEMENTS.

THE BARNUM AND VAN AMBURGH MUSEUM AND MENAGERIE COMPANY.
Broadway, between Spring and Prince sts.
OPEN FROM SUNRISE TILL 10 P. M.
Performances in the Lecture-room at 2¼ and 7½ P. M.
Last week of the spectacular pantomime,
LITTLE DEW DROP;
OR,
THE FAIRIES' HOME IN THE PALACE OF NEPTUNE.
Previous to the pantomime, the pleasing Comedietta,
TWO CAN PLAY AT THAT GAME.
NEW ARRIVAL OF RARE WILD ANIMALS!
PAIR OF BACTRIAN CAMELS, YOUNG GNU, or HORNED HORSE, PAIR OF ROEBUCKS, AFRICAN PORCUPINES, CROWNED CRANES, DEMOISELLE CRANES, BABOONS, MONKEYS, &c.
FOUR BABY LIONS.
VAN AMBURGH & CO.'S
immense
MENAGERIE.
Tom Thumb Elephant, Hannibal, Jr.; Living Gorilla, Infant Female Esau, Beautiful Tropical Fish, Circassian Girls, Zobeide Lute and Zalumma Agra, Fat Lady, Giantess, Dwarfs, Living Skeleton, Fat Baby, Sea Leopards, &c.
Admission to the whole, 30 cents. Children under ten, 15 cents.
Monday next Mr. Levick's sensation drama of
PALE JANET; or THE TRAGEDY OF RED MARSH FARM.

BANVARD'S OPERA HOUSE AND MUSEUM,
30TH-ST., AND BROADWAY AND 30TH-ST.
RETURN TO ANTE-WAR PRICES.
General admission to everything........25c.
Reserved seats, secured any time........50c.
MATINEE TO-DAY AT 2.
NIGHTLY UNTIL FURTHER NOTICE,
DICKENS' GREAT DRAMA OF
OUR MUTUAL FRIEND.
THE FROST KING VERY SOON.
MAMMOTH CAVE—OPEN ALL TIMES.

NEW-YORK CIRCUS.
14th-st., opposite Academy of Music.
L. B. LENT........Director
MATINEES AT 2½,
WEDNESDAY AND SATURDAY.
TRIUMPHANT SUCCESS
OF THE GRAND COMIC PANTOMIME,
entitled
THE MISER OF BAGDAD.
THE MISER OF BAGDAD.
received at every representation with
SHOUTS OF LAUGHTER AND APPLAUSE.
Previous to the pantomime
A SUPERB SELECTION OF
DIVERSIFIED ACTS IN THE ARENA,
introducing all the leading artists of
THE INCOMPARABLE CIRCUS TROUPE
IN FEATS OF HORSEMANSHIP,
AND WONDERS OF ACROBATIC SKILL.

DR. ANNA DENSMORE'S MEDICAL LECTURES
AT BUNYAN HALL, UNION-SQUARE.
First lecture to both sexes, SATURDAY, Jan. 11, at 12 M., and to ladies only on the following MONDAY, WEDNESDAY and FRIDAY, at 2½ P. M. Tickets for the course, $1 50. Admission, 50 cents. To be had with programmes, at Pond's, Nos. 547 and 565 Broadway, Mme. Demorest's, Nos. 473 and 838 Broadway, St. Nicholas and Fifth-avenue Hotels, and at the door.

GRAND DUCHESS OF GEROLSTEIN.
"Sword of my Father," 40 cents. "Tell Him," 40 cents. "Song of the Letters," 50 cents. "Grand Valse," 40 cents. "Sabre Galop," 35 cents. For violin, 15 cents each.
FREDERICK BLUME.
Nos. 208 Bowery and 1,125 Broadway.

DICKENS' READINGS.—TICKETS ON first, second and fifth rows from Mr. Dickens' stand for sale at No. 94 Warren-st., second floor.

FIRST BALL OF THE ITALIAN RIFLE ASSOCIATION—At the New-York Assembly Rooms, No. 1,193 Broadway, on FRIDAY EVENING, the 10th inst. Tickets of admission $2, admitting one gentleman and two ladies. Half of the net proceeds to be devoted for the benefit of the wounded Garibaldi volunteers. Tickets to be had at the door on the evening of the ball.

FANCY DRESS CARNIVAL, FRIDAY EVENING, Jan. 10, at the Jersey City Skating Lake, corner of South 2d and Monmouth sts., Jersey City. Gents 50 cents, ladies 30 cents. Jersey City, Pavonia and Hoboken cars run within two blocks of the lake.

NATIONAL ACADEMY OF DESIGN.—The exhibition will be closed until THURSDAY, 9th inst., when it will be reopened with the addition of new works, including the American pictures and sculptures of the Paris Universal Exposition.
T. ADDISON RICHARDS, Cor. Secretary N. A.

ST. FRANCIS XAVIER'S HALL, WEST 16th-st., between 5th and 6th avs.
GRAND CONCERT FOR THE BENEFIT OF THE POOR.
On THURSDAY, Jan. 9, at 8 P. M. Tickets $1.

MUSICAL.

THE WEBER PIANO-FORTE
is called the best instrument made by all the leading musicians of this City and elsewhere. It is pronounced by the National Piano-forte Association, after a trial in their rooms with the first manufactures of this country, eminently the *best Piano in America*, and used by the Conservatory of Music and other high music schools altogether, because of their immense power, equality, sweetness and brilliancy of tone, elastic touch and great durability. Warerooms No. 429 Broome-st., near Broadway.

WATERS' FIRST-PREMIUM PIANOS with Agraffe Treble.—Melodeons, parlor, church and cabinet organs, the best manufactured; warranted for six years. Second-hand pianos, melodeons and organs at great bargains. Any of the above instruments to let, and rent applied if purchased; monthly installments received from one to two years. Chickering's, Steinway's, Bradbury's, Worcester's and the Arion Pianos to let. Pianos tuned and repaired. Cash paid for second-hand pianos and melodeons. Illustrated catalogues mailed. Warerooms No. 481 Broadway, New-York. HORACE WATERS & CO.

A LARGE ASSORTMENT OF NEW AND second-hand Grand, Square and Upright Pianos to let and sold on installments.
L. P. CUMMINGS, No. 8 Union-square.

PIANO-FORTES.—JENNYS & SON, NO. 233 East 21st-st., between 2d and 3d avs., make the finest and cheapest pianos in this City. Second-hand pianos at bargains.

CABINET ORGAN, PEDAL BASS, THREE banks keys, in perfect order, for sale cheap.
THOS. K. DODGE, No. 124 William-st.

WANTED—A YOUNG LADY TO GIVE MUSIC lessons to a small boy. Address, stating terms, J. D. W., Station C.

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MOUNT WASHINGTON INSTITUTE.
No. 126 West 4th-st., corner of Macdougal, on Washington-square, GEORGE W. CLARKE, A. M., Principal, fits pupils of all ages for business or college. Progress rapid and terms reasonable.

MRS. OGDEN HOFFMAN'S
FRENCH AND ENGLISH BOARDING AND DAY SCHOOL,
FOR YOUNG LADIES,
No. 17 West 38th-st.

A CARD.—PRIVATE INSTRUCTION AT ALL hours in Penmanship and Book-keeping by OLIVER B. GOLDSMITH, No. 42 East 14th-st., Union-square. All commercial branches taught day and evening at the City College, No. 212 Bowery, at popular prices. See circulars.

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NOS. 161 5TH-AV. AND 937 BROADWAY,
Corner 22d-st. Twelfth year. Rooms spacious, light, airy, steam-heated. Young pupils with Mrs. Lyon, the others with Mr. Lyon. Light gymnastics. A Literary Union gathers teachers and older pupils weekly. Only pure, contented, working pupils desired.

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FOR THE CAREFUL
INSTRUCTION OF A FEW BOYS,
No. 907 Broadway.

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Prof. E. FEZANDIE, Director.

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TO TEACHERS.—WANTED, EPISCOPALIAN lady for music and English, on Hudson; piano and singing, Kentucky; French and drawing, Kentucky. Gent.—Classics, New-England, $1,000; Principal for New-York Academy and one for first-class female seminary; West Pointer for military school; male assistant for City public school. All who seek positions should have "American School Institute" application form.
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AMUSEMENTS.

WALLACK'S.
Proprietor and Manager........Mr. LESTER WALLACK
The FREE LIST, with the exception of the PRESS, is entirely suspended.
OLIVER TWIST
FOR ONLY
FOUR NIGHTS MORE.
WEDNESDAY, Jan. 8, 1868,
will be presented, with new scenery, complete appointments, novel effects, the celebrated drama, from CHARLES DICKENS'
beautiful home story of
OLIVER TWIST.
It is respectfully announced that
MR. LESTER WALLACK
will make his FIRST APPEARANCE in twelve months
ON
MONDAY EVENING, Jan. 13
TWO COMEDIES
are in preparation for the occasion, one of which has not been played for five years; the other will be given for the FIRST TIME HERE.
THE BOX BOOK
for Mr. Wallack's nights
IS NOW OPEN.
Doors open at 7½; Performance commences at 8.

WALLACK'S.
OLIVER TWIST MATINEE,
SATURDAY, JAN. 11.

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OLIVER TWIST MATINEE,
SATURDAY, JAN. 11.

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OLIVER TWIST MATINEE,
SATURDAY, JAN. 11.

WALLACK'S.
OLIVER TWIST MATINEE,
SATURDAY, JAN. 11.

WALLACK'S.
OLIVER TWIST MATINEE.
SATURDAY, JAN. 11.

WALLACK'S—EXTRA ANNOUNCEMENT.
In compliance with the request of many families, it is respectfully announced that there will be given, on
SATURDAY, JAN. 11,
AN
OLIVER TWIST
MATINEE.
Doors open at 1 o'clock. Performance commences at 1½.
BOX BOOK FOR THE ABOVE MATINEE NOW OPEN.

OLYMPIC THEATRE—BEGINS AT 8.
Twelfth week of Shakespeare's
A MIDSUMMER NIGHT'S DREAM.
The most complete and beautiful realization of
THIS EXQUISITE FAIRY SPECTACLE
ever presented upon any stage or in any country.
The grace, beauty and artistic perfection of this memorable production are themes of enthusiastic comment in critical circles, and have won for it a proud general recognition as
THE LEADING ATTRACTION
of our art-loving metropolis.
Mr. G. L. FOX........as........BOTTOM.
A remarkable and brilliant exposition of true Shakespearean humor.
MISS ROSA COOKE......as........OBERON
and a splendid cast, including
FIVE EXCELLENT COMEDIANS.
Mr. W. Davidge, Owen Marlow, C. K. Fox, G. L. Fox, F. Franks, Hind, Quinlan, Sinclair, Howland, Wallace, Miss Louise Hawthorne, Mrs. Wallace, Master Willie Younge, Mrs. Edmunds, Miss Harrison, Miss C. Jefferson, Miss Clara Fisher.
MATINEE at 1½ EVERY SATURDAY.

WORRELL SISTERS NEW-YORK THEATRE,
Nos. 728 and 730 Broadway.
FOURTEENTH WEEK AND SUCCESS STILL UNLIMITED!
UNDER
THE
GAS-LIGHT
EVERY NIGHT UNTIL FURTHER NOTICE AND ON SATURDAY AFTERNOON.
Seats secured six days in advance.
MATINEE EVERY SATURDAY.

BARNEY WILLIAMS' BROADWAY THEATRE.
MARY STUART AND MRS. D. P. BOWERS
FOR A FEW MORE NIGHTS ONLY,
when it must be withdrawn for the production of
PEEP O'DAY.
FRIDAY—BENEFIT OF MRS. D. P. BOWERS.
MRS. BOWERS IN FIVE CHARACTERS.
SATURDAY—REGULAR BOWERS FAMILY MATINEE.

PIKE'S OPERA HOUSE,
23d-st., corner of 8th-av.
Inaugural season of the
LA GRANGE-BRIGNOLI ITALIAN OPERA.
GRAND OPENING OF PIKE'S OPERA HOUSE TO-MORROW (THURSDAY) EVENING JAN. 9.
IL TROVATORE.
FRIDAY—Second Opera Night—NORMA.
SATURDAY—Matinee.
Admission, $1 50; reserved seats 50 cents extra; boxes, $12 and $25. Seats can be secured at Shirmer's, No. 701, and at Macoy's, No. 114 Broadway, for either of the first four nights.

NIBLO'S GARDEN.
Mr. Wheatley respectfully announces that this Theatre
WILL REMAIN CLOSED
for some days, in consequence of the extensive preparations necessary to the production of the entirely
NEW FAIRY SPECTACULAR PANTOMIME EXTRAVAGANZA,
entitled the
WHITE FAWN,
in which will appear, among other attractions,
JARRETT & PALMER'S
CELEBRATED BALLET TROUPE.
The Box-office for the sale of reserved seats will be open to-morrow, (Thursday,) at 8 o'clock A. M., and the FIRST NIGHT of the
WHITE FAWN
announced in the papers of THURSDAY.

25, 50 AND 75 CENTS
Admission to that grand and popular show,
"THE PILGRIM."
Full houses and delighted audiences.
TUESDAY and SATURDAY, at 2 P. M., and EVERY EVENING at 8.
Bring all your enemies and be reconciled.

GEO. VANDENHOFF'S READINGS.
DODWORTH HALL.
SHAKESPEARE AND DICKENS.
WEDNESDAY, Jan. 15,
and the two following evenings, 16th and 17th.

THE NEW-YORK CONSERVATORY OF MUSIC.
NO. 82 5TH-AV., CORNER 14TH-ST.,
NO. 820 BROADWAY,
AND
NOS. 128, 130 AND 132 COURT-ST., BROOKLYN, N. Y.
Terms: Regular classes $10 per quarter.

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Classes formed daily for children and advanced pupils in singing, harmony, piano, harp, violin, and all other instruments, and in playing concerted music; popular elementary, choral and orchestral classes are also forming. Office hours from 10 A. M. to 3 P. M.

SHATTERED CONSTITUTIONS RESTORED by HELMBOLD'S EXTRACT BUCHU.

MEDICAL.

TO MARRIED AND SINGLE LADIES.
PORTUGUESE FEMALE MONTHLY PILLS.—In all cases of stoppage or irregularity, from whatever cause, they are certain to succeed in forty-eight hours, safe and healthy. They cannot fail in any case. Price $5 a box. Dr. A. M. MAURICEAU, Professor of Diseases of Women, No. 129 Liberty-st., or sent by mail in letter envelope.
Dr. Mauriceau guarantees a safe and immediate removal of all special irregularities in females with or without medicine, at one interview.
Dr. Mauriceau is the author of "The Married Woman's Private Medical Companion," strictly intended for those whose health or circumstances forbid a too rapid increase of family. Price $1. Sold at his office, 129 Liberty-st., N. Y., or sent by mail, free of postage.

DR. HUNTER IS IN CONSTANT ATTENDANCE, from 8 in the morning till 9 at night, at his old office, No. 3 Division-st., New-York City, since 1834. Charges moderate and a cure guaranteed. Separate rooms, so that the patient sees no one but the Doctor himself. His wonderful medical discovery, known as Dr. Hunter's Red Drop, cures certain diseases when regular treatment and all other remedies fail; cures without dieting or restriction in the habits of the patient; cures without the disgusting and sickening effects of all other remedies; cures in new cases in less than six hours; cures without the dreadful consequent effects of mercury, and possesses the peculiarly valuable property of annihilating the rank and poisonous taint that the blood is sure to absorb unless his remedy is used. This is what he claims for it, and what no other will accomplish. One dollar will secure by return mail his medical work, 300 pages, 40 colored pictures. Worth all the others put together.

CONFIDENTIAL MEDICAL AND SURGICAL Consultations.—R. COBBETT, M. D., member of the N. Y. University Medical College, and R. C. Surgeons, London, can be consulted with the most honorable confidence on private diseases at his office, No. 20 Centre-st., between Chambers and Reade sts., having private entrance at No. 6 City Hall-place; from a long and extended practice of over 20 years in the above specialty, he is enabled to guarantee speedy and permanent cures, or make no charge. N. B.—Dr. C. gives special attention to the treatment of strictures, nervous and general debility, and all their complications.

PRIVATE DISEASES CURED BY DR. KENNEDY, No. 191 Stanton-st., in less time than any other, or no pay. Thousands elsewhere ruined, are by Dr. KENNEDY satisfactorily, perfectly cured. A cure in from 1 to 5 days of Gonorrhoea, Gleet, Strictures, Syphilis, and all venereal diseases, without mercury. Dr. KENNEDY'S remedies are the only medicines on earth to cure certain diseases. Hasten to DR. KENNEDY, No. 191 Stanton-st. Consultations at all hours.

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DR. COOPER, NO. 14 DUANE-ST., MAY be consulted on all diseases of a private nature. A practice of thirty-two years devoted to the treatment of diseases of a delicate nature, enables Dr. COOPER to make speedy cures. The victims of misplaced confidence can call with the certainty of being cured.

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MANHOOD AND THE VIGOR OF YOUTH regained by using Dr. POWERS' ESSENCE OF LIFE. Radically curing Seminal Weakness, Sexual Debility, Impediments to Marriage; Nervousness and Physical Incapacity, results of self-abuse. 191 Stanton-st.

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$25,000 U. S. 6s, '81, R.. 112
15,000 U. S. 6s, '81, C.. 109⅞
20,000 U. S. 6s 5-20s, C. '62....s30 108¼
20,000 do.... 108⅛
10,000 do.... 108⅜
20,000 U. S. 6s 5-20s C. '64.... 105¾
10,000 do.... 105⅞
10,000 U.S. 6s, 5-20s, C., '65.... 106⅛
20,500 U. S. 5-20s, C., '65....new 104⅜
15,000 do.... 104⅜
15,000 U. S. 6s 5-20s, R. '65....new 104⅛
20,000 do.... 104¼
10,000 U. S. 5-20s, C., '67, new iss.. 104⅜
10,000 do.... 104½
60,000 do....Small 105¼
15,000 U.S. 5s, 10-40, C. 102
10,000 do.... 102
20,000 do.... 102⅛
30,000 Tr. Not., 7 3-10s, 2d Ser.... 104¾
22,000 Tenn. St. 6s, ex-c. 60
2,000 do.... 59¾
1,000 Tenn. 6s, new... 58¾
12,000 do.... 58½
12,000 do.... 58⅝
4,000 N. C. S. 6s, new... 51½
8,000 do.... 51¾
10,000 N.-Y. Cen. 6s, '87 91
15,000 Missouri St. 6s, 98½
7,000 do.... 98¾
12,000 do.... 98⅝
10,000 do.... 98⅞
10,000 do.... 99
6,000 do....b30 99¼
5,000 do.... 99⅛
4,000 Virginia 6s, ex c. 45
1,000 do.... 44⅞
1,000 Erie 1st M.... 102⅜
1,000 Erie 2d M. '79.... 102½
3,000 Mich. So. S.F.B. 93½
1,000 Alt. & T. H. 1st. 94
15,000 C. & N. W. Con'd Conv. Bs.... 83½
6,000 Tol. & Wab. 2d M. 77¾
1,000 Gt. W. R. 2d M. 80
1,000 C. & R. I. & P. R. 7s 92½
2,000 Cl. & Pitts. 2d M. 95
1,000 N. Y. & N. H. B. 6s 96½
10 Fourth N. Bank.. 102½
8 Bk. of Comm'th.. 104
7 Bank S. of N. Y.. 106
5 Met. Bank.. 126
100 Am. Coal.... 49
100 Canton Co....b3 49½
100 do.... 48½
100 do.... 48¾
100 do.... 48¾
100 Cum. Coal Pf.... 35
100 do....b30 35¼
1170 West. U. Tel.... 38½
200 do.... 38⅜
200 Quick. Min. Co.... 22
100 Mar. & C. 2d P.... 6½
200 Pacific M.... 112¾
100 do.... 112⅞
300 do....b30 112⅞
100 do....s30 112⅝
100 do.... 113
200 Atlantic Mail.... 125
100 Bos. Water P.... 23
100 do.... 23¼
200 do.... 23½
200 Adams Express.... 77
300 do.... 77⅛
100 do.... 77⅜
100 Wells Fargo Ex.... 46½
100 U. S. Ex.... 71½
65 Mer. U. Ex.... 38½
30 do.... 38¼
200 N. Y. Cen. R...s30 118¾
100 do.... 118⅞
400 do....b60 119⅜
300 do....b30 119
200 do.... 118⅞
100 Erie R.... 73¼
200 do.... 73⅜
100 do.... 73½
400 Erie R. Pf.... 78¾
100 Hud. Riv. R.... 135¾
100 do.... 136
125 Mich. Cen. R.... 107
100 M. So. & N. I. R.... 86⅜
100 do.... 86½
300 do....s30 86⅝
300 do.... 86¾
500 Reading R.... 94
500 do....b10 94¼
100 do.... 94⅛
200 Clev. & Pitts.... 89
200 do.... 89¼
1200 do.... 89⅜
100 do....b10 89⅛
200 do.... 89⅝
100 do.... 89½
50 Clev., Col. & Cin. R. 93½
50 Chi. & N. W. R.... 59½
400 Chic. & N. W. R. Pf 73⅝
100 do.... 73¾
100 do.... 73½
700 Clev. & Tol.... 99
1400 Chi. & R. I.... 95⅜
700 do.... 95½
100 do....b30 95⅝
300 do.... 95¾
100 do....s30 95⅝
400 do.... 95⅞
34 Mil. & P. Du C. 2d Pf 90
500 Mil. & St. Paul.... 48½
100 Mil. & St. P. Pf. b30 65¾
50 do.... 65⅝
200 do.... 65½
25 New-Jersey Cen. R 115
500 P., F. W. & C.... 98½
100 do.... 98⅝
100 Tol., W. & W.... 44
500 do.... 44⅛
500 O. & Miss. R.... 32
2200 do.... 31¾
500 do....b10 32
100 do....b15 32
300 do.... 31⅞
100 do.... 31½
100 do.... 31⅝
1000 do.... 32
200 do.... 31⅞
200 Mar. & C. 1st P.... 18¾
200 do.... 19

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$3,000 U. S. 6s, '71, R.... 115
5,000 U.S. 6s, 5-20s, C. '62....small 107¾
10,000 do.... 107⅞
5,000 do.... 108¼
100,000 U. S. 6s, 5-20s, C., '65.... 106⅛
10,000 U. S. 6s, 5-20s, C. '64.... 105¾
15,000 U. S. 5-20s, C. '65....New 104⅜
15,500 U. S. 5-20s, C., '67, New Issue.. 104½
10,000 U. S. 5s, 10-40s, C.... 102⅛
1,000 Tr. Notes, 7 3-10s, 2d Ser.... 104⅞
25,000 Tenn. 6s, new... 58¾
6,000 do.... 58½
65,000 Mo. St. 6s.... 98⅞
5,000 do.... 99⅛
1,000 Ten. 6s....x-c 61
100 Canton Co.... 50
100 do.... 50⅛
100 do....b30 50¼
100 do.... 50⅛
100 Cum. Coal Pr.... 36
100 West. U. Tel.... 38¼
100 do.... 38½
100 do....b10 38⅜
100 do.... 38⅝
100 do....b30 38½
100 Quicksilver.... 21½
100 Pacific Mail.... 112½
100 do.... 112¾
100 do.... 113
200 Adams Ex. Co.... 77¾
8 do.... 77
100 Hudson R.... 137
100 Chi. & Alton R.... 131
400 Wells Fargo Ex.... 46
25 do.... 45¾
5 Mer. U. Ex.... 38
25 do.... 38¼
650 N. Y. Cen.... 119¼
100 do....b30 119⅜
100 do....b60 119⅝
500 Erie Railroad.... 73½
100 Reading R....b10 94⅜
400 do.... 94¾
500 do.... 94⅝
200 do....b10 94⅝
100 do....b60 95
200 Mich. Cen. R.... 107
100 Mich. S. & N. I.... 86⅞
100 Ill. Central R.... 133
100 Cleve. & Pitts.... 89¾
100 Chic. & N. W.... 59⅞
100 Clev. & Tol.... 99⅛
700 Chi. & N. W. Pf.... 73⅞
100 do....b30 73¾
25 Del., L. & W. Sc.... 107½
800 Chic. & R. I.... 96
300 do.... 96¼
100 do.... 96⅛
150 Mil. & St. P.... 48¾
200 Mil. & St. P. Pf.... 65¾
100 do.... 65⅝
600 do.... 65½
100 do.... 66
100 Tol. W. & W.... 44
100 do.... 44½
100 P., Ft. W. & Chi.... 98⅝
100 Tol., W. & W. Pf.... 73
400 Ohio & M. R.... 32⅜
300 do.... 32½
800 do.... 32⅝

OPEN BOARD—10 A. M.

300 Canton Co....b10 49½
100 do.... 49
100 Adams Ex. Co.... 77¼
100 Quicksilver.... 21½
100 Atlantic Mail.... 113
100 Pacific Mail.... 112¾
100 do....b30 113
100 Mer. U. Ex.... 38½
400 West U. Tel.... 38¾
100 do....b10 38⅝
100 do....b5 38¾
200 do.... 38¼
1000 Erie R.... 73¾
100 Hud. R. R.... 135
800 Reading R.... 94
400 Tol., W. & W.... 43¾
400 M. & St. P. Pf....b3 65
100 do.... 64¾
100 do.... 65
300 P., F. W. & Ch.... 98½
1500 Ohio & Miss R.... 31½
600 do.... 31¾
100 do....c 31⅞
100 do....b30 32
100 do....s3 31⅞
100 do.... 31⅝
100 do.... 31⅝
200 Mch. S. & N. I. R...c 86⅞
100 Clev. & Pitts. R.... 89⅜
100 do.... 89½
200 Cl. & Tol.... 99
1100 Chic., R. I. & P.... 95⅞
100 do....b10 96
600 Chi. & N. W. Pf.... 73⅝
1100 do.... 73⅞
200 do....b10 73⅝
500 do.... 73⅝
400 do....b3 73⅞

OPEN BOARD—1 P. M.

300 Canton Co....b30 49½
100 do.... 49¼
100 Cum. Coal.... 36
100 Adams Ex.... 77¼
100 U. S. Ex. Co.... 71¼
20 do.... 71
100 do....c 77¼
20 Mer. U. Ex. Co.... 38
100 Pacific Mail....c 112¾
100 do....b5 112⅞
100 do....c 112⅝
200 W. U. Tel....c 38¼
100 do.... 38⅜
100 do....b10 38½
100 N. Y. Cen.... 118⅞
100 do....b3 119
100 do....c 118⅞
100 do....b10 119
100 Quick. Min.... 21¾
300 Erie R....c 73½
100 Hud. Riv. R.... 137
100 do.... 137¼
400 Reading R.... 94⅜
400 do.... 94⅝
300 Tol., W. & W.... 44
300 Mil. & St. P. Pf.... 65⅜
100 do....b10 65½
100 do....b30 65⅞
800 Ohio & Miss. R.... 31⅞
200 do....b15 32
500 do.... 31⅞
600 Mich. S. & N. I.... 86⅞
1200 Clev. & Pitts. R.... 89⅜
1400 do.... 89½
200 do....c 89⅝
400 do....c 89¾
200 Cleve. & Tol.... 99
200 do.... 99⅛
1200 C., R. I. & P.... 95⅞
200 do....b3 96
100 do....s10 95⅞
300 C. & N. W. R. Pf.... 73¾
100 do....b3 73⅞
1200 do.... 73¾
300 do.... 73⅝
200 do....c 73½
300 do....b10 73⅝
300 do....b3 73⅞
800 do.... 73⅝
100 P. F. W. & C.... 98¾

OPEN BOARD—3½ P. M.

100 Canton Co.... 50
100 do.... 49¾
100 Cum. Coal.... 36
100 Wells, Fargo Ex.... 46
100 Adams Ex. Co.... 77¼
100 Mariposa Prf.... 13¼
300 West. U. Tel.... 38⅝
100 do....b10 38⅝
200 Pacific Mail.... 113
300 N. Y. Cen. R....b3 119⅛
100 Erie R.... 73⅝
400 Hud. R. R.... 137⅛
200 Reading R....b10 94¾
200 Mil. & St. Paul.... 48
100 do.... 48¼
100 do....b10 48¼
300 Mil. & St. P. Pf.... 65⅝
100 Pitts., F. W. & C.... 98⅝
300 do.... 98¾
500 Ohio & Miss R.... 32⅛
100 M. S. & N. I.... 86⅞
200 Chic. & N. W. R.... 59⅞
400 Clev. & Pitts.... 89⅞
800 do.... 90
200 do.... 90⅛
300 do.... 90¼
200 do....b10 90⅜
200 do....b5 90⅛
800 Chic., R. I. & P.... 96⅛
600 Chic. & N.W. Pf.... 73⅞
200 do....b10 73⅝
200 do....b3 73⅞
100 do....s5 73⅝

TUESDAY, Jan. 7—P. M.

The upward speculation in Gold noticed in our daily reports since the New-Year was carried from 135⅜ to 137⅛ ℘ cent. to-day. This additional rise was perhaps rather unexpected to many of the operators in the Gold Room, though the way to it was foreshadowed by the boldness of the movement yesterday. It is intimated that part of the *short* interest in the Room was covered this forenoon at 136@136⅜ ℘ cent., which may have stimulated the advance. The operation has nothing to do with the Cable news from the other side, or the immediate course of the Foreign Exchanges here; but is attributed to a New-York and Washington combination to put the market upon the political situation South, and some sort of threatened movement or demonstration soon to be made by Gen. BUTLER and others on the financial questions in Congress. The speculators having measured the sums coming out of the Treasury this month, and finding that the early Gold interest payments of last week are not weighing heavily on the market, are encouraged to greater boldness in their purchases than was calculated on by the opposite party a few days ago. The Export by the *Scotia*, to-morrow, of all descriptions of Specie will probably reach $1,300,000 or $1,500,000, of which about a million of dollars has been put up for shipment in double eagles. Bills on London were partially firmer than yesterday at 110@110¼ ℘ cent. for standard sixty-day signatures.

There is increasing ease in the Money market, which is rapidly stimulating the Railway and Miscellaneous Stocks on the Stock Exchange, and has also in connection with the rise in Gold, advanced the Public Funds ⅛@¼ ℘ cent. on yesterday's sales. Loans are made to the Brokers, on call, at 6 ℘ cent.

The quotations by Cable from London and Frankfort for the United States 5-20s, although lower than yesterday, are not, by comparison, equal to the large difference here in the price of Gold, and this circumstance caused the 1862s to advance this afternoon to 108⅜ ℘ cent., the May and November 1865s to 106⅜, and the 10-40s to 102⅛ ℘ cent. These being all dealt in on the other side, (though the staple in Frankfort and London is the old Loan of 1862,) they show more sensitiveness to the rise in Gold than the other descriptions, but all were higher than yesterday at the close of the day.

A very large business was again done at the Stock Exchange Boards and in the Long Room in the Railway Stocks, the whole New-York and Western lists participating in the buoyancy of demand and the additional advance of ⅛@1 ℘ cent. in prices. The Telegraph shares advanced to 38⅝ ℘ cent.; Canton to 51½ ℘ cent.; Cumberland. 36 ℘ cent., and Quicksilver, 21½ ℘ cent. The State Bonds rose to 99⅛ on the Missouris, and Tennessees active at a fraction above the sales of Monday.

Nearly all the strong men of the Street are moving together on the *Bull* side of the Railway speculation, and favored by easy money and a sympathetic rise in the Gold Rooms, they appear determined to push their advantage beyond the best prices of the New-York and Western Roads of last Summer. The Street is taking the new 49,000 shares of the Rock Island capital, and the price this Afternoon is nearly up to the quotation of Monday week, before the discovery of this heavy secret issue. The Vanderbilt Roads sold at 137 for Hudson River, and 119⅛@⅜ for New-York Central; Reading sold at 94⅞@95, thus nearly recovering the 5 ℘ cent. Dividend, which came off the Stock last week. The Erie movement gains strength gradually, and both the Northwest Stocks and Michigan Southern, and the St. Paul Stocks and Ohio and Mississippi are advanced, with much apparent confidence.

In business circles outside the Stock Exchange there is a better feeling than at the close of the Old Year, and the preparations for the Spring trade by the Importers are already felt on the Customs receipts. Yesterday they were $326,000, and to-day $437,000.

After the late Boards broke up the following quotations were made, as compared with Monday night:

	Mon.	Tues.		Mon.	Tues.
U. S. 10-40s	102	102¼	Missouris	98	99⅛
U. S. 5-20s, 1862	108⅛	108⅜	Northwest	59⅛	59⅞
U. S. Con. 5-20s	104⅜	104⅝	N. West Pref	73	73⅞
N. Y. Central	118⅞	119⅛	Rock Island	95⅞	96⅛
Erie	73¼	73⅝	Fort Wayne	98⅝	98⅝
Hudson	134⅞	137	W. U. Telegraph	38	38⅝
Reading	93⅞	94⅞	St. Paul Pref	64⅞	65⅝
Mich. Southern	86⅝	86⅞	St. Paul Com	48⅛	49¼
Ohio and Miss	31⅝	32⅛	Pacific Mail	113⅛	113
Pittsburgh	89	90	American Gold	135⅝	136⅞
Tenn 6s, new	58⅝	58⅞	Bills on London	110⅛	110⅜

The following bids were made for the various Public Funds of the United States:

6 ℘ cent., 1868.... 130
6 ℘ cent., coup., 1868.... 132
6 ℘ cent., reg., 1881.... 108¼
500 & 1,000, 1881.... 108⅜
5-20 reg., 1862.... 105¼
5-20 coup., small, 1862.... 107¼
5-20 500 & 1,000, 1862.... 108⅜
5-20 500 & 1,000, 1864.... 106⅜
5-20 500 & 1,000, 1865.... 106½
5-20 reg. 1865, n. is.... 104⅛
5-20 coup., 1865, n. is.... 104⅛
5-20 reg., 1867.... 104⅜
5-20 coup., 1867.... 104⅜
5 ℘ ct. reg., 1871.... 114
5 ℘ cent. reg., 1874.... 105
5 ℘ cent. cou., 1874.... 106⅛
10-40 registered, 1874.... 102
10-40 500 & 1,000, 1874.... 102⅛
7 3-10 2d series.... 104⅜
7 3-10 3d series.... 104⅞

And the following for the State Bonds:

N. Y. 7 ℘ c., 1870.... 101¼
N. Y. Reg. B'y loan.... 105½
N. Y. B'y loan.... 105½
N. Y. 6 ℘ c. B'y loan, 1872.... 100
N. Y. 6 ℘ c. B'y loan, 1873.... 100
N. Y. 6 ℘ c. B'y loan, 1874.... 100
N. Y. 6 ℘ c. B'y loan, 1875.... 100
N. Y. 6 ℘ c. B'y loan, 1877.... 100
N. Y. 5 ℘ c. B'y loan, 1878.... 100
N. Y. 5 ℘ c. B'y loan, 1871.... 92½
N. Y. 5 ℘ c. B'y loan, 1874.... 92½
N. Y. 5 ℘ c. B'y loan, 1875.... 92
Ohio 6 ℘ c., 1881.... 100
Ohio 6 ℘ c., 1886.... 100
Illinois C. bonds 1860.... 99
Illinois reg., 1860.... 99
Ill. 6s cou., '79 aft. 1860.... 99
Ill. 6s cou., '79 aft. 1862.... 99
Illinois 6s c. '79 aft. 1865.... 99¼
Illinois 6s c. '79 aft. 1870.... 99¼
Illinois coupon 6s, 1877.... 99¼
Illinois 6s c. cou., 1879.... 99¼
Illinois War Loan.... 99¼
Tennessee 6 ℘ c., ex-c.... 59⅛
Tennessee new bds.... 58⅞
Virginia 6s ex coup.... 44
Georgia 7s, new bonds.... 80
N. C. 6s.... 63
North Carolina 6s, x.c.... 51
North Car. 6s, n. bds.... 51⅞
Missouri 6s.... 98⅞
Missouri H. & St. Jo. is.... 80
Missouri Pacific R. is.... 98
California 7s.... 121
Connecticut 6s.... 97

In consequence of an occurrence in the Open Board of Brokers yesterday, that body adopted unanimously the following resolution:

Resolved, That the use of this room shall not be granted to public speakers without the vote of two-thirds of the members being first obtained.

The day's business at the office of the United States Assistant Treasurer was as follows: Receipts for Customs, $437,000; receipts for Gold Notes, $333,000; total receipts, $1,677,848 50; total payments, $1,244,343 30; balance, $97,596,514 15.

The week's Produce and Merchandise exports amount in currency value to $2,500,234.

The Tradesmen's Fire Insurance Company's semi-annual dividend is 5 ℘ cent.

Real Estate Transfers.

NEW-YORK CITY.

Bleecker-st., No. 108, s. s., 50 ft. w. of Green-st., 26x100.... $35,000
Church-st., No 117, 25x75.... 30,000
Delancey-st., n. s., lot No. 165 map Clausen estate, 25x100.... 6,000
Laurens-st., Nos. 113, 115, 117, 65.11x72.4.... 25,000
Lot No. 407, (Seventeenth Ward,) map estate N. W. Stuyvesant.... 14,750
Madison-st., No. 141, 25x82.... 10,500
Thompson-st., w. s., 243.6 ft. n. of Prince-st. 24.8 x100.... 24,000
Willett-st., No. 121, w. s., 25 ft. s. of Houston-st., 25x50.... 4,200
3d-st., n. s., 327 ft. e. of Av. B, 202x96x23.3.... 10,000
10th-st., n. s., 8 ft. e. of Av. D. 20x94.9.... 5,000
26th-st., n. s., 375 ft. e. of 1st-av., 50x98.9.... 6,000
30th-st., n. s., 190 ft. w. of 8th-av., 20x98.9.... 15,000
31st-st., s. s., 211 ft. w. of 7th-av., 21.6x98.9.... 6,200
32d-st., n. s., 200 ft. e. of Madison-av., 197.6x205.... 159,950
43d-st., 225 ft. w. of 10th-av., 25x100.5.... 3,000
42d-st., n. s., 175 ft. e. of 2d-av., 100.5x150.... 15,000
51st-st., and 6th-av., s. e. cor., 25x100.5.... 10,500
53d-st., s. s. 150 ft. w. of 6th-av., 25x100.5.... 3,250
55th-st., n. s., 85 ft. w. of 8th-av., 75x15x25x25x100.5.... 11,000
69th-st., s. s. 200 ft. w. of 8th-av., 95.11x13x38.1½x85.3½x50.... 10,500
86th-st and 2d-av. s. e. cor., 100x158.2.... 23,500
111th-st., 180 ft. w. of 2d-av., 25x100.11.... 1,000
114th-st., s. s. 525 ft. e. of 6th-av., 25x100.10.... 1,650
117th-st., n. s. 123 ft. e. of Av. A, 100x100.10.... 6,500
118th-st., n. s. 225.6 ft. w. of Av. A, 18.9x100.11.... 10,000
121st-st., s. s., 525 ft. e. of 11-av. 75x100.11
128th-st., n. s., 125 ft. w. of 10th-av., 50x100.11, } 6,750
121st-st., s. s., 100 ft. w. of 10th-av., 100x100.11, }
128th-st., n. s., 260 ft. w. of 5th-av., 25x99.11.... 3,000
131st-st., s. s., 225 ft. e. of 12th-av., 25x99.11.... 1,700
2d-av., e. s., No. 634, 18.11¼x72.... 10,500
2d-av., e. s., 105 ft. n. of 51st-st., 20.5x100.... 14,500
3d-av., w. s., 49.4½ ft. s. of 29th-st., 32.11x100.... 75,000
Av. B., No. 174, cor. 11th-st., 25x100.... 20,000

WESTCHESTER COUNTY.

Bedford and Newcastle-road, 64 acres, Elizabeth Langdon.... 9,000

East Chester.

Mount Vernon, lot No. 502. 100x105.... 325

Greenbush.

Old Post-road, Hasting's prems., half acre.... 2,400
Smith-st., cor. Spring-st., h. l. 58x126½.... 7,450

North Melrose.

Lot No. 74, Dennis Joyce. 50x99.... 375

South Melrose.

Lot No. 109, Susanna Miller, 74x100.... 300
Lot No. 250, Thos. Rorke, 25x118.... 450
Lot No. 548, Nancy Moore, 50x100.... 1,000
Lot No. 548, W. C. Demarest, 50x100.... 1,200
Lot No. 571, A. A. Doremus. 16. 8-12x100.... 335

Mamaroneck.

White Plains Road, w. s., Mary Dingle, 6½ acres.. 1,500

Mount Pleasant.

Farm land, Sylvester Lee, 31¼ acres.... 758

Newcastle.

Harlem Railroad, E. Marshall, 66 acres.... 2,950

New-Rochelle.

Titus Mill property.... 16,500

Pelham.

Lot No. 128 South half.... 50

Portchester.

Main-st., e. s., Brundage's, 106x106.... 1,300

Rye Neck Village.

Lot No. 53, 62x162.... 100

Sing Sing.

Broadway, s. s., Hyland's.... 1,100
Mott-st., s. s., Child's, h. l., 50x187.... 2,325

West Farms.

Lots Nos. 143 to 158 inclusive, on Corsen map.... 4,500
Lot No. 49, Powell farm, 70x230.... 145

Westchester.

Lot No. 8, map of Olinville, No. 2, 100x130.... 600

White Plains.

Lexington-av., w. s., Fisher's, 100x100.... 2,000

Yonkers.

Clinton-st., lot No. 25, 25x100.... 1,400

HUDSON COUNTY.

Bergen.

Plank-road, n. s. of Canal, near Kaiser's premises, 39.6x86.... 800

Hoboken—West Hoboken.

Bloomfield-st., e. s., 43 4-12 ft. w. 6th-st., 21.8x64.... 7,200
Bloomfield-st., 5th-st., s. w. cor., 25x95.... 550
Bloomfield-st., 5th-st., s. w. cor., 25x95 }
6th-st., s. s., 95 ft. e. Garden-st., 10x100 } 14,700
Cortlandt-st., lots 23 to 28 inclusive, 25x125 each. }
Palisade-av., lots 21 and 22, each 25x100 } 12,000
Paterson road, lot 87, Demott's Farm, 273x368.6.... 10,000
Lot No. 21, block 50, Coster's estate.... 550

North Hoboken.

Liberty-st., s. s., lot No. 411, block 34, 25x100.... 200

Hudson City.

William-st., lots Nos. 33 and 34, block No. 2, 50x100.... 4,500

Lafayette.

Pine-st., s. s., 25 ft. Lafayette-st., 20x80.2.... 800

Lossburgh.

Weehawken-st., e. s.,.... 1,675

ESSEX COUNTY.

Bloomfield.

Winan's premises, 11 7-100 acres.... 6,000
Newark and Pompton Road, e. s., adjoin'g Scharfenberg's, 66x114.... 3,500

Clinton.

Belmont-av., w. s. 550 feet Sidney-st., 25x100 feet.... 700

East Orange.

Main-st., n. s., 40 ft. Thompson-st., 40x200 feet.... 3,400

Newark.

Bank-st., s. w. s., 97 ft. n. w. Morris-st., 25x100.... 1,535
Elm-st., n. s., 49 ft. w. Jefferson-st., 25x92.... 2,300
East Market-st., n. s., 182 ft. from alley, 28x59.... 2,500
Goble-st., w. s., 128 ft. Thomas-st., 30x90.... 625
Littleton-av., e. s., 400 ft. s. Godet-st., 25x100.... 800
Madison-st., w. s., 460 ft. Ferry-st., 28x97.... 1,075
Sayre-st., w. s., 100 ft. Kenney-st., 25x100.... 1,025
William-st., Centre-st., s. e. c., 50x50.... 900
Lot No. 4 on Ogden map, 110x508.... 7,500
Lots Nos. 12, 13, cor. Lombardy and Atlantic sts., 25x146.... 8,500
Lot No. 31, Belmont-av., 25x100.... 1,400
Lots Nos. 32, 33, near Garden and Prospect sts., 60x100.... 1,000

BANKING AND FINANCIAL.

CENTRAL PACIFIC 7 PER CENT. GOLD BONDS. PRINCIPAL and INTEREST payable in NEW-YORK. A limited amount offered at very reasonable rates. HATCH, FOOTE & CO., No. 12 Wall-st.

GENERAL MARKETS.

NEW-YORK, Tuesday, Jan. 7, 1868.

The receipts of the principal kinds of Produce at this port, since our last, have been of

Ashes, bbls.	19	Barley, bushels	....
Flour, bbls.	12,212	Malt, bushels	2,600
Flour, bags	....	Peas, bushels	....
Cornmeal, bbls.	758	Pork, bbls.	1,098
Cornmeal, bags	3,610	Cut Meats, pkgs	2,207
Wheat, bushels	2,000	Lard, pkgs	1,019
Corn, bushels	43,859	Beef, tcs. and bbls.	427
Rye, bushels	50	Whisky, bbls.	442
Oats, bushels	2,860	Petroleum, bbls.	977

ASHES—Continue in demand at $8 25@$8 37 for old Pots, and $10 37@$10 50 for old Pearls, ℘ 100 lbs.

CANDLES—Quiet, but steady.

COFFEE—Salable and generally firm. Java at 26c.@27c.; Maracaibo, 16c.@17½c.; Laguayra, 15¾c.@17c.; Rio, 11¾c.@17¾c.; Native Ceylon, 18c.@20c.; St. Domingo, 15c.@16c., in gold, ℘ lb. Week's receipts of Rio 5,300 bags; sales of do. 15,324 bags. Stock of Coffee in first hands here to-day 151,237 bags, including 134,057 bags Rio and Santos. Stock of Rio at the sea-ports 208,057 bags. Messrs. WM. SCOTT & SONS report the receipts of Rio at this port last year as 751,440 bags, and of Santos 16,192 bags; sales of Rio 676,404 bags, and of Santos 8,992 bags.

COTTON—Has been helped a little by the rise in gold, which facilitated the execution of export orders. The demand has been more active on the basis of yesterday's closing prices, save for ordinary and good ordinary, which are higher, the market winding up rather more steadily. The aggregate sales of the day have been 4,820 bales, including 3,177 bales to shippers, 1,078 bales to spinners, and 565 bales to speculators. Messrs. CORNWALL & ZEREGA are quoting as follows, for to-morrow's steamers, the

Closing prices of Cotton.

	Upland.	Mobile.	N. O. & Tex.
Ordinary, ℘ lb	15	15⅛	15⅛@15⅜
Good Ordinary	15¼	15⅜	15⅜@15⅝
Low Middling	15¾	16	16⅛@16⅜
Middling	16¼	16½	17 @17¼
Good Middling	17⅛	18	18⅜@19

Movements of Cotton at this Port.

	Bales.
Receipts, thus far, this week	10,336
Receipts last week	18,629
Receipts preceding week	19,999
Receipts since Sept. 1, 1867	239,854
Receipts year ending Jan. 1, 1868	679,671
Receipts year ending Sept. 1, 1867	657,431
Receipts year ending Jan. 1, 1867	657,431
Receipts year ending Sept. 1, 1866	511,630
Exports, week ending to-day	11,996
Exports since Sept. 1	140,779
Exports year ending Jan. 1, 1868	438,119
Exports year ending Sept. 1, 1867	472,594
Exports year ending Dec. 31, 1866	381,099
Exports year ending Sept. 1, 1866	495,309
Estimated stock on hand here	54,000

Movements in Cotton at all the Shipping Ports.

Receipts at all the shipping ports of the United States from the close of the war, May 1, 1865, to Sept. 1, 1866	2,571,040
Receipts at all the ports, since Sept. 1, 1867	864,000
Receipts at all the ports year ending Sept. 1, 1867	1,951,988
Receipts preceding cotton year	2,154,476
Exports from all the ports since Sept. 1, 1867, to latest mail dates	457,000
Exports from all the ports year ending Sept. 1, 1867	1,557,054
Exports preceding cotton year	1,554,664
Estimated stock on hand at all the ports Aug. 31, 1867	80,296
Estimated stock on hand at all ports, at latest mail dates	328,000

FISH—Demand limited; prices essentially unaltered.

FLOUR AND MEAL—Prices of State and Western Flour favored sellers again to-day, having been quoted up in some instances 5c.@10c. ℘ bbl.; but transactions were on a less extensive scale. Sales have been reported since our last of 11,800 bbls., including poor to choice Superfine State and Western at $9 05@$9 85; very inferior to fair ordinary so-called extra State at $10@$10 50; common to choice genuine Spring Wheat extra State at $10 60@$11 50; poor to good shipping brands of round-hoop extra Ohio at $10 30@$11 25 ℘ bbl. We now quote:

Superfine State and Western	$9 05@$9 85
Extra State	10 00@11 50
Extra Illinois, Indiana, Michigan, &c.	10 00@15 25
Extra Ohio, round-hoop, shipping brands	10 30@11 25
Extra Ohio, trade and family brands	11 25@15 50
Extra Genesee	11 50@15 50
Common to choice extra Missouri	13 00@16 50

Southern Flour has been in fair demand at buoyant prices. Sales have been reported since our last of 700 bbls., at $10 30@$16 25 for common to very superior extra, ℘ bbl. Rye Flour continues in fair request at $7 75@$9 50 for inferior to choice, ℘ bbl.; sales 725 bbls. Corn Meal is in moderate demand at $6 25 for City, $6 10@$6 20 for Jersey, $6 10@$6 20 for Western, and $6 50 for Brandywine, ℘ bbl.; sales 450 bbls. Of California Flour sales were reported of 750 bbls. and sacks at $12 75@$13 75 ℘ bbl. of 196 lbs. Buckwheat Flour is in less request at $4 25@$4 85 ℘ 100 lbs.

GRAIN—Wheat, which opened tamely, closed pretty briskly and buoyantly, favored by the light offerings of prime lots and the sharp rise in gold. Sales have been reported since our last of 57,650 bushels, including fair White Canada at $3; Amber Michigan at $2 90@$2 95; No. 1 Spring at $2 50@$2 54; No. 2 do. at $2 43; No. 3 do. at $2 38; Amber State at $2 85; Red and Amber Jersey and Pennsylvania at $2 65@$2 75; White Southern on private terms, and Red Southern at $2 68 ℘ bushel. Corn has been held with more firmness and has been in better request, sound lots closing buoyantly. Sales have been reported since our last of 96,000 bushels at $1 41 for old mixed Western in store; $1 43 for fair do., delivered; $1 38@$1 40½, chiefly $1 39@$1 40, for new Mixed Western; $1 27@$1 30 for New Yellow Jersey; $1 37@$1 40 for New White Southern; $1 36@$1 37 for New Straw-colored Southern, ℘ bushel. Small lots of Southern Rye changed hands at $1 72; State Barley at $1 85, and Barley Malt at $1 82@$2, the latter rate on short time, ℘ bushel. Oats have been fairly active, to-day, at a further slight improvement in prices. Sales have been reported of 231,000 bushels Western at 87c.@87½c., and 88c., cash, regular way, and buyer's option to Jan. 15; chiefly at 87c.@87½c., in store, and 90c., afloat, ℘ bushel. One sale of 100,000 bushels Western, in store, was made at the close at 87c. ℘ bushel, check Friday. Some Southern Oats were sold from the dock at 81c. ℘ bushel.

PETROLEUM—Is in demand and held with more confidence at 10½c.@11¼c. for Crude in bulk; 16¼c.@16½c. for do. in bbls.; 23¾c.@26c. for Refined, in bond, and 43c.@44c. for Refined, free, ℘ gallon.

PRINTING CLOTHS.—Sales in Providence, last week 45,000 pieces, including, according to the *Journal*, 3,000 pieces 56x69, 6c.; 4,000 pieces 60x64, 5¼c.; 25,000 pieces 64x64, 6¾c., extra; 13,000 pieces 64x64, 6¾c., extra.

PROVISIONS—Pork has been quiet and without marked change in price. Sales have been reported of 1,250 bbls., in lots, at $20 95@$21, closing at $21, cash, for Old Mess; $22 for New Mess; $19@$19 50 for Prime Mess; $17 25@$17 75 for Prime and Extra Prime, ℘ bbl. Sales were also reported of 1,000 bbls. for forward delivery, including old Mess, February, seller, $20 87@$21, and New Mess, also February, seller, at $22 12, ℘ bbl. Cut Meats continue in demand at 12c.@13¼c. for Hams, and 8c.@9¼c. for Shoulders, ℘ lb.; sales 380 pkgs. Bacon has been in moderate demand at former rates; sales 385 boxes at 10¾c.@10¼c. for Cumberlands, 11c. for Long Ribs, 11¼c. for Short Ribs, 12c.@12¼c. for Long Clear, the latter price Lockett's City, and 12¼c.@12¾c. for Short Clear, ℘ lb. Lard continues in fair request at buoyant rates; sales have been reported since our last of 1,480 tcs. and bbls., in lots, at 12¼c.@13¼c., and small lots of very choice at 13¼c. ℘ lb. Dressed Hogs have been in demand to-day 9¾c.@10¼c. for City, and 8¼c.@9¼c., chiefly at 8¾c.@9c. for country, ℘ lb. Beef is in less request at $12 50@$18 50 for Plain Mess; $17 50@$21 for Extra do. Sales have been reported of 435 bbls. Tierce Beef is in light demand, including Prime Mess at $29@$33 and India Mess at $34@$38 50 ℘ tierce; sales 150 tcs. Beef Hams continue in request at from $29@$32 for poor to choice; sales 210 bbls. Butter is in moderate request at 40c.@50c. for poor to choice State, and 25c.@42c. for inferior to Prime Western, ℘ lb. Cheese continues in demand at 8c.@16¼c., as extremes, ℘ lb.

SEEDS—Held more firmly, but inactive.

SUGARS—Are in more demand at about former rates. Sales have been reported since our last of 1,070 hhds. Cuba, Porto Rico, &c., at 11c.@13¼c., and 850 boxes Havana, part at 11¼c.@14c. ℘ lb. Refined sugars are in light request at 14¼c.@16¾c. ℘ lb.

TALLOW, &c.—Sales 99,000 lbs. Tallow at 10¾c.@11 5-16c.; 54,000 lbs. Stearine at 12c.@12¼c.; 43,000 lbs. Grease at 8¼c.@10¼c. ℘ lb.

FREIGHTS—For Liverpool there were taken 2,300 bales Cotton at 5-16d.@11-32d. by sail, and ⅜d.@½d. by steamer, ℘ lb.; 200 tierces Beef at 4s. ℘ tierce; 75,000 bushels Corn by steamer, at 7d. ℘ bushel; 1,200 boxes Bacon, by steamer, at 35s.; 1,500 boxes Cheese, by steamer, at 40s., and 30s. by sail, ℘ ton. For London, 70 tierces Lard on private terms, and 500 boxes Cheese, by steamer, at 50s. ℘ ton. For Glasgow, 150 bbls. Flour at 1s. 9d. ℘ bbl. For the Mediterranean, a British ship with Petroleum, and back, with Marble, on private terms.

By Telegraph.

CHICAGO, Tuesday, Jan. 7.

FLOUR moderately active at an advance of 20c.@25c.; Spring Extras, $9 10@$9 70. WHEAT excited, and advanced 6c.@7c.; sales No. 1 at $2 15; No. 2 at $2 10. CORN steady at 87½c.@91c. OATS firmer and advanced 2c.@3c.; sales at 60c.@62½c. RYE advanced 1c.; sales at $1 58@$1 60 for No. 1, and $1 57½@$1 58 for No. 2 Fall. BARLEY dull at $2 05. PORK dull and inactive at $20 50; Prime Mess, $16@$16 25; Green Meats quiet; Shoulders, 7c.; Hams, 10¾c. LARD active at 12@12¼c., cash, and 12⅜@12½c. for January and February. DRESSED HOGS firmer at $7 25@$8 25, dividing on 200 lbs. LIVE HOGS active and firm at $5 65@$7 25 for common to choice. BEEF CATTLE moderately active and firmer at $5 25@$7 37½ for light to choice shipping. RECEIPTS—5,500 bbls. Flour, 13,000 bushels Wheat, 6,300 bushels Corn, 1,100 bushels Oats. SHIPMENTS—4,000 bbls. Flour, 4,000 bushels Wheat, 13,000 bushels Corn.

BUFFALO, Tuesday, Jan. 7.

FLOUR steady and in moderate inquiry; sales of 400 bbls. White Western at $13 25, and 100 bbls. Western Spring at $11 25, and 250 bbls. City-ground Spring at $10 50, and 850 bbls do. White at $15. WHEAT firm and quiet; sales 7,000 bushels No. 1 Racine at $2 25, and 2,800 bushels White Western at $2 65@$2 68, and 1,000 bushels Port Washington Club at $2 30. CORN better; sales 15 cars new on the track at $1 12@$1 13, mostly at the inside figures. OATS firm at previous rates; no sales. RYE unchanged. MESS PORK $22@$22 50 for heavy. DRESSED HOGS dull; sales 53, averaging 175 lbs., at 8¾c. LARD and HIGHWINES unchanged.

OSWEGO, Tuesday, Jan. 7.

FLOUR in moderate demand, principally for the interior Eastern and Southern trade; sales 1,200 bbls. at $11 for No. 1 Spring; $13 for Red Winter; $13 50 for White, and $14 50 for double extras. WHEAT firm; sales 3,400 bushels No. 1 Milwaukee Club at $2 37½, and 300 bushels do. at $2 38½, and 600 bushels Winter Red Canada at $2 75. CORN nominally at $1 26@$1 28 for No. 1. PEAS quiet. CORNMEAL, $2 75@$1 100 lbs. MILLFEED scarce and firm; Shorts, $35; Shipstuffs, $40; and Middlings, $46 ℘ ton. RAILROAD FREIGHTS—Flour to Boston, $1 10; to New-York, $1; and to Albany, 67c.

NEW-ORLEANS, Tuesday, Jan. 7.

COTTON inactive; sales 4,100 bales Middlings at 15c.@15¼c.; receipts 5,747 bales; exports, 3,627 bales. SUGAR and MOLASSES quiet and unchanged. FLOUR very dull and declined; Treble Extra, $11 25. CORN dull at $5c.@$1. OATS firm at 80c. MESS PORK unsettled: nominally $21. LARD—Tierces, 13c.; kegs, 13½c. BACON dull; Jobbing Shoulders, 9¾c.; Clear Sides, 13c.@13½c. STERLING EXCHANGE, 144¾@148. NEW-YORK SIGHT EXCHANGE, ⅛ per cent. discount.

FOREIGN MARKETS.

LONDON, Tuesday, Jan. 7—5 P. M.

Consols for money close at 92, and for the account at 92¼.

The following are the closing prices for American Securities:

United States Five-twenty Bonds	71⅝@72
Illinois Central Railway Shares	88¼
Erie Railway Shares	48¼

FRANKFORT, Tuesday, Jan. 7—5 P. M.

United States Five-twenties, for the issue of 1862, 76¾.

PARIS, Tuesday, Jan. 7—5 P. M.

There is a better feeling on the Bourse, and the Rentes are strong.

LIVERPOOL, Tuesday, Jan. 7—5 P. M.

Cotton closes easier. The sales to-day foot up 8,000 bales. The quotations are as follows:

Middling Uplands	7⅝d.
Middling Orleans	7⅞d.

The advices from Manchester are unfavorable.

BREADSTUFFS—Corn, 46s. 9d. for Mixed Western. Wheat, 16s. 3d. for White California, and 14s. 6d. for No. 2 Milwaukee Red. Barley, 5s. 5d. for American. Oats, 3s. 10d. for American. Peas, 47s. 6d. for Canadian.

PROVISIONS—Beef, 113s.6d. for winter-cured extra prime Mess. Pork, 73s. for new Eastern prime Mess. Lard, 49s. 6d. for fine American. Cheese, 52s. for the highest range of fine. Bacon, 40s. for Cumberland Cut.

PRODUCE—No. 12 Dutch Standard Sugar quiet, but steady, at 25s. 6d. Resin, 5s. 9d. for common Wilmington, and 11s. for fine pale. Tallow, 43s. 9d. for American. Spirits of Turpentine, 27s. ℘ cwt. Petroleum, 1s. 3½d. for Refined. Cloverseed, 46s. for No. 1 American Red.

LONDON, Tuesday, Jan. 7—5 P. M.

Whale Oil, £38 ℘ 252 gallons; Sperm Oil, £110 ℘ ton. Linseed Oil, £37 ℘ ton; Linseed Cakes, £10 10s.

ANTWERP, Tuesday, Jan. 7—5 P. M.

Petroleum closes at 45 francs for Standard White.

LAW REPORTS.

COURT CALENDARS THIS DAY.

SUPREME COURT—GENERAL TERM.

Court opens at 10½ A. M.

Enumerated Motions.

Nos.
9—Pacific Mut. Ins. Co. vs. Perine et al.
11—Union Bk. of New-York vs. The Mayor, &c.
12—Fairman vs. Hazelton.
13—Ballentine et al. vs. Hennessy.
14—Willits et al. vs. Sun Mut. Ins. Co.
15—Clark vs. Metcalf et al.
16—Bachia vs. Ritchie.
17—Clark vs. Metcalf et al.
19—Olmstead, Prest., &c., vs. Ackerman.
20—Aspinwall vs. Morgan.
21—Wood vs. Wilder et al.
23—Aspinwall vs. Cutting.
24—Aspinwall vs. Hopkins.
25—Aspinwall vs. Hopkins.
26—Aspinwall vs. Bayles.
27—Aspinwall vs. Sacchi.
28—Aspinwall vs. Burling.
29—Aspinwall vs. Gould.
30—Aspinwall vs. Schuyler.
31—Aspinwall vs. Sorrance.
32—Bartlett vs. Morgan.
33—Bartlett vs. Cutting.
34—Bartlett vs. Hopkins.
35—Bartlett vs. Hopkins.
36—Bartlett vs. Bayles.

SUPREME COURT—CIRCUIT—PART I.

Held by Joseph F. Barnard, J.—Court opens at 10 A. M.

Nos.
3826½—People ex rel. Thom vs. McGeseny.
405—Kerns vs. Sullivan.
467—Swift vs. Merchants' Savings, Loan & T. Co. of Chicago.
811—Curran, &c., vs. Lake.
881—Howes et al. vs. Chapman.
887—Howes et al. vs. Cargill.
1201—Crosby vs. Hawley, Admr., &c.
877—Roe et al. vs. Mastels, impleaded.
813—Townsend, &c., vs. White, &c.
913—Sellers vs. Swartz et al.
927—Minzesheimer et al. vs. Guiterman, impleaded.
179—Monroe vs. Hudson R. R. R. Co.
891—Stagg vs. Alexander, Sur., &c.
717—Cohen et al. vs. McGay.
863—Hollister et al. vs. Furniss.
479—Merrick et al. vs. Haley et al.
481—Bull et al. vs. Nordlinger et al.
551—Snare vs. Ludlow.
531—Merrett et al. vs. Hutchinson.
303—Uttlebock vs. Kahn.

Part II.—Adjourned to Monday next.

SUPERIOR COURT—TRIAL TERM—PART I.

Held by McCunn, J.—Court opens at 11 A. M.

Nos.
3373—Hart vs. Willis.
3459—Murphy vs. Geritzen.
3507—Bertrand vs. Hegeman.
3293—Wycoff vs. McClintoch & Cornwell Pet. Co.
3561—Shapter vs. Donerty et al.
3565—Farwell vs. Ryno.
3565—Starr vs. Potts.
3567—Woodbury vs. Adams.
3569—Luckey vs. Gannon.
3571—Dunne vs. Richey et al.
3575—Pearsall et al. vs. Bacon et al.
3577—Pearsall et al. vs. Collins et al.
3579—Pearsall et al vs. Flanagan.
3581—Spitzer vs. Spitzer et al.
3583—Joseph vs. Jacobs.

SUPERIOR COURT—TRIAL TERM—PART II.

Held by Jones, J. Court opens at 11 A. M.

Nos.
3644—Perry vs. Rosenblatt.
3036—Walsh vs. Collins.
1492—Berdell vs. McIlvaine.
3440—Duckworth vs. Greer et al.
3642—Whitehead vs. Arkush.
3454—Waterman vs. State Ins. Co. of N. J.
1556—Merson vs. Hope.
3640—Williams et al. vs. Brookman.
3702—Mohr vs. Parsons.
3684—Strauss vs. Dry Dock & E. B'way R. R. Co.
3714—Berry vs. Lowenbergh.
3124—Orne vs. Bergholz.
3736—The Broadway Bank vs. Howard.
3738—Coster vs. Peters.
3740—Former vs. Third-av. R. R. Co.

COMMON PLEAS—GENERAL TERM.

Calendar will be called.

MARINE COURT—TRIAL TERM.

Held by Gross, J.—Court opens at 10 A. M.

Nos.
—Dubois vs. Eastman.
16—Martin vs. Simon.
47—Downing vs. Pullis.
35—Gibbons vs. Schonfield.
—Antin vs. Kiskern.
—Scherick vs. Schreier.
—Speesman vs. Burns.
39—Burke vs. Merrill.
36—Woodwrrd vs. Davidson.
37—Haas vs. Bush.
—Clinton vs. O'Neil.
38—Martyn vs. Nutts.
40—Travis vs. Lipman.
41—Julee vs. Lindner.
42—Van Beil vs. Roberts.
43—Benring vs. Loeffler.
44—McDonald vs. Larned.
45—Solomon vs. Eggert.
46—Augerstein vs. Mestermaker.
47—Dammann vs. Hopkinson.
48—Wagner vs. Sohl.

SURROGATE'S COURT.

Held by Surrogate Tucker.

The calendar of contested issues will be called at 11 A. M.

COURT OF COMMON PLEAS—GENERAL TERM—JAN. 7.

Held by Daly, F. J., and Brady and Barrett, JJ.

The calendar was called to-day as far as No. 62. Three or four cases were heard and decisions reserved.

BROOKLYN CITY COURT.

Held by Buckley, J.—Court opens at 10 A. M.

Nos.
30—Murray vs. M. Grosty.
18—Scheck vs. Wilcox.
47—Donohue vs. Bergen.
48—Schmadeke vs. Lendahl.
49—Albrecht vs. Fitzsimmons.
50—Bender vs. Wardenburgh.
51—Morgan & Laird vs. Higgins & Higgins.
52—Laird vs. Morgan.
54—Altschul vs. Speliman.
56—Rogers vs. Finegan.
57—Riley vs. Gordon.
58—Albrecht vs. Fitzsimmons.
59—Lockwood vs. Lemon.
60—Keenan vs. Glaw.
62—Rafter vs. Bitel.
64—Hamilton vs. Ravenhill.
66—Young vs. Selliman.
67—Derham vs. Tighe.
68—Steele vs. Browne.
69—Haskins vs. City of Brooklyn.

UNITED STATES DISTRICT COURT—SOUTHERN DISTRICT.

Before Judge Blatchford.

BANKRUPT ACT OF 1841—SALE SET ASIDE—RETURN OF PURCHASE MONEY.

In the matter of Jacob H. Mott, a Bankrupt, under the act of 1841. In the matter of Jordan Mott, a Bankrupt, under the same act.—In December, 1863, a decree of Judge Nelson in the Circuit Court in this matter, carried up by adjournment from this Court, declared that certain sales of property by the general assignee in bankruptcy to Isaac C. Delaplaine, ought to be set aside, that the conveyances made to him ought to be delivered up and canceled, and the money paid by him and deposited in Court, amounting to $800, ought to be refunded to him, and that $200 paid by him to the general assignee ought to be refunded by the assignee. Judge BETTS, in disposing of the matter in this Court on that decree of the Circuit Court, held that "if the purchase made by Delaplaine was *bona fide* and in the belief that the power exercised on the occasion was rightly and fairly used by the general assignee in his behalf," the Court might compel the restoration to him of the purchase money paid by him. The order entered on that decree on June 17, 1864, made no provision in regard to paying any money back to Delaplaine.

Delaplaine died in 1866, and his administrators now applied by petition to have the $800 deposited in Court on that sale, and still remaining there, and the $200 paid by him to the general assignee "for legal professional services," refunded to them.

Held by the Court—That the petitioners do not offer to deliver up to be canceled the conveyances made by the general assignee to Delaplaine; nor do they show that Delaplaine never assumed to dispose of what purported to be conveyed to him; nor that he never realized anything from a sale of the interests; nor what disposition he made of them; nor do they show that the purchase was made by him *bona fide*, and in the belief that the general assignee was rightly and fairly using his power in such sale. That the fact, shown by the papers, that he bought these interests for $800 with a fee to the general assignee of $200, and within less than four months held the interests for sale at $20,000, would seem pretty conclusively to repel the idea that there could have been any *bona fides* on his part, or any belief that the assignee was exercising the powers of his office in a fair manner. Application denied.

For petitioners, Mr. Goldschmidt.

UNITED STATES DISTRICT COURT—EASTERN DISTRICT.

Before Judge Benedict.

SALVAGE—DISTRIBUTION.

Joseph Forbes et al. vs. The Steamship Merrimac.—This was a suit for salvage brought by the officers and men of a colored regiment, which were being conveyed on board of the steamship from New-Orleans to New-York during the war. While on the passage the steamship sprung a leak, and was only kept from sinking by the strenuous labors of the officers and men of the regiment, in pumping and baling for several hours.

The Court having heretofore decided that the libelants were entitled to recover salvage, decreed that the amount of salvage be equal to the amount of two months' pay for each officer and man who had appeared in this cause. The total amount of the salvage on this basis was $20,513, which was directed to be apportioned at the rate above mentioned.

For libelants, Mr. Goodrich, Mr. Benedict and Judge Beebe. For claimants, Messrs. Spencer, Hoes & Metcalf.

UNITED STATES CIRCUIT COURT—EASTERN DISTRICT—BROOKLYN—JAN. 7.

Before Judge Benedict.

THE COLLISION BETWEEN THE KATE DYER AND SCOTLAND.

This case was resumed yesterday. It was an action for $228,000 loss sustained on the part of plaintiffs, by reason of the ship *Kate Dyer* having come into collision with the *Scotland*, owned by the defendants, the National Steam Navigation Company, on the 10th of December, 1866. The ships came into collision on a bright starry night, and both shortly afterward sunk. The real question at issue is as to which side was guilty of negligence; and though the National Company have filed a claim of $700,000 for injuries done to their steamer—which libel is set down for hearing in another Court—yet it is believed both parties will abide by the decision of Judge BENEDICT as to whether plaintiff or defendant is guilty of the carelessness alleged. Decision reserved.

SUPREME COURT—CHAMBERS—JAN. 7.

Before Judge Cardozo.

ONE HUNDRED THOUSAND DOLLARS CLAIMED IN AN ACTION OF FALSE IMPRISONMENT—MOTION TO TRANSFER TO A UNITED STATES COURT.

Gazaway B. Lamar vs. Charles A. Dana.—It appears from the complaint in this action that, in the Spring of 1865 the plaintiff Lamar was engaged in business in the City of Savannah, Ga. That on or about the 27th of April of that year the defendant Dana sent a body of armed men to his place of business in Savannah, and caused his (plaintiff's) arrest; that at that time plaintiff was suffering under a painful disease, and was under medical treatment; that, under these circumstances, he was forcibly seized and conveyed against his will, by order of the defendant, from the City of Savannah to the City of Washington, where he was confined, about the 3d of May, in Carroll Prison, with fourteen other prisoners; that the room in which plaintiff and the fourteen others were confined was small, illy ventilated, unclean, and was filled with noxious and pestilent vapors and loathsome vermin. From the Carroll Prison he was taken to the Old Capitol Prison, where he was incarcerated under like circumstances and subjected to similar dangers to health and life—in all for the space of three months; that in order to obtain his release from prison in Washington, he was compelled to give his parol to remain in Savannah for twelve months; that in consequence his business, which was theretofore very large and prosperous, was entirely broken up and destroyed; that his books, papers and documents were, by defendant's order, taken away from Savannah, and were finally lost to him. For the loss and damage sustained by plaintiff by reason of the alleged illegal acts of the defendant, the plaintiff claims damages to the extent of $100,000. The action was commenced in the Supreme Court, of this District, about the 22d of October, 1867.

The case came up to-day on a motion made by the defendant Dana to have the action transferred from the State Court to the United States Circuit. The petition on which the motion is based sets forth that from the 1st of January, 1864, to the 1st of August, 1865, the defendant was Assistant Secretary of War, having been duly appointed to that office by the President of the United States; that the acts complained of by the plaintiff were performed by defendant in his capacity as such Assistant Secretary of War, and by order of the President of the United States; and for the reason that the plaintiff, Lamar, aided the rebels of the South in their rebellion against the lawful Government of the United States. In conclusion, the defendant says that this action comes within the provisions of the fifth section of the act of Congress of the United States, passed March 3, 1863, entitled "An act relating to *habeas corpus* and regulating judicial proceedings in certain cases," and insists that the Federal, and not the State Court has jurisdiction. The decision of the Court was reserved.

For plaintiff, Mr. Larocque; for defendant, Messrs. Lowrey & Soren.

DECREE OF DIVORCE SET ASIDE—IRREGULAR PRACTICE.

Samuel H. Cornell vs. Emma Cornell.—As a question of practice this case is not without interest. The action came before the Court to-day, on a motion made by the defendant, to have a decree of divorce set aside for irregularity. Mr. Cornell commenced a suit against his wife, Emma, on the 28th of August last, for the purpose of obtaining a decree of divorce on the ground of adultery. A summons only was served, but on the 31st of August, defendant appeared by attorney, and demanded a copy of the complaint, which was served in September. Thereupon defendant moved to strike out parts of the complaint as irrelevant. This motion was decided Oct. 23d, and an order extending the time to answer was obtained. On the 14th of November the defendant's attorney sent a clerk to the office of the attorney for plaintiff to obtain further time. A Mr. J. B. Freeman was there, who gave an extension of five days. On the 19th the answer was served, and on the 21st returned to defendant's attorney on the ground that it was not served in time. The next day the latter learned to his surprise that a decree of divorce had been granted against his client Emma. Upon investigating the record he found that Judge Ingraham had granted an order of reference on motion of plaintiff's attorney on the 15th of November, the next day after Freeman had given the extension of time to answer. The report of the referee was confirmed on the 19th, and on the 25th of that month the successful husband married one Josephine Briggs. The case was fully argued, and the Court decided to open the decree and permit the defendant to come in and defend. Thus Mr. Cornell stands in the position of having married a second wife before he was legally divorced from his first. Counsel for plaintiff said all they asked was to be protected from the consequences of the second marriage. The Court held that the irregularity of the proceedings was apparent, and refused to protect the husband against the consequences of his own illegal conduct.

For plaintiff, Mr. A. Reuwee; for defendant, Mr. R. M. Harrington.

COURT OF COMMON PLEAS—GENERAL TERM.

Before Presiding Judge Daly and Judges Brady and Van Vorst.

CAUTION TO OWNERS OF VARIOUS ANIMALS—THEY ARE RESPONSIBLE FOR DAMAGES DONE BY THEIR BEASTS.

Charles Koney, Plaintiff and Respondent, vs. Warren Ward, Defendant and Appellant.—The defendant in this action owned a horse which was accustomed to bite. He knew of the vicious propensity of the animal, and to guard against it usually kept him muzzled. One day in October, 1866, the horse was standing on the sidewalk in Twelfth-street, before defendant's wagon, which was backed up to defendant's lumber-yard. The horse was not muzzled at the time. He had been fed a short time before and the muzzle had been removed to feed and water him, after which the horse was led by the person who had him in charge to the wagon and hitched to it. The defendant's servant was then about to go to the stable for the muzzle to put on the horse; at this time the plaintiff returning from his dinner came along the sidewalk and stepped from the walk into the street to pass the horse, but as he was in the act of stepping back near the horse's head, he was caught and bitten in the shoulder by the animal. The plaintiff had known the horse for two or three years, and knew that he was accustomed to bite. The defendant's servant saw plaintiff approaching, and called out to him, by way of warning. Plaintiff did not hear the call until he was at the horse's head, and as he turned toward the person calling, he was bitten. Plaintiff knew that the defendant kept the horse muzzled, but did not notice that the muzzle was off until he was seized and bitten. The plaintiff says when he was bitten the defendant's servant was engaged in loading the wagon. The plaintiff was laid up and prevented from working for two weeks from this injury, and incurred medical expenses incident to his cure. To recover damages for the injury, plaintiff brought an action in the Third Judicial District Court of the City of New-York. The Justice rendered a judgment in favor of the plaintiff for $50 damages, besides costs, from which judgment this appeal was taken to the General Term of this Court. John E. Parsons for appellant; W. C. Carpenter for respondent.

VAN VORST, J.—A person who keeps a domestic animal which has, to his knowledge, a vicious propensity, is liable in damages for the injuries committed by it in the indulgence of its evil disposition. The action rests upon the negligence of the owner in keeping an animal which is so likely to prove injurious and hurtful. The *scienter* is the gist of the action. In Coggswell *vs.* Baldwin, 15 Vermont R., 404, it was decided that the "owner of a cow accustomed to hook—the vicious propensity being known to the owner—is liable for damages done by her, although it be done in the highway, against the land of the owner, and while going to her usual watering place." In that case, the owner of the cow, knowing of her propensity, had caused buttons to be put on her horns as a preventive. But the cow hooked the plaintiff's horse, in the road, so that of the wound made he died, and the plaintiff had a verdict. In the case before this Court it appears that the defendant knew that his horse had a habit of biting, and to guard against it he kept him muzzled. At the time the injury was sustained by the plaintiff the horse was standing on the sidewalk unmuzzled. This was negligence. The horse should not have been allowed to stand in that condition in the public street any length of time. He should have been immediately muzzled after being fed and watered, and before he was hitched to the wagon. But it is claimed that the plaintiff himself was negligent, and therefore should not be allowed to recover. It is an unyielding rule that a plaintiff prosecuting for the negligence of another, should himself be without any misconduct or fault, and should have used ordinary care. An action cannot be maintained when an injury has resulted from the negligence of both parties. It is the duty of every person to take care of his own safety. Fox *vs.* The Town of Glastenbury, 29 Conn. 204. And in case of Coggswell *vs.* Baldwin above cited, it was held that if the injury to plaintiff's horse was occasioned by his own negligence, the plaintiff would not be entitled to recover. But I see nothing in this case which should charge the plaintiff with any want of ordinary care, or implicate him in any negligence. Plaintiff was where he had a right to be, passing on the sidewalk. It is true he knew the vicious propensity of the horse, but he also knew that the defendant kept him muzzled. He came suddenly on the animal, and instantly turned from the walk to pass him. He had a right to presume that the horse standing there was muzzled. In fact he did not see the horse until he came up to him and was bitten in the act of passing. He was in no attitude to the animal from which any negligence could be imputed to him. He did not court the danger, or rashly expose himself to injury. In Smith *vs.* Pelah, (2 Strange, 1,264,) the Chief-Justice ruled "that if a dog has once bit a man, and the owner, having notice thereof, keeps the dog, and lets him go about or lie at his door, an action will lie against him at the suit of a person who is bit, though it happened by such person treading on the dog's toe." Judgment affirmed.

DECISIONS.

SUPREME COURT—CHAMBERS—JAN. 7.

By Judge Cardozo.

James Ingraham et al. *vs.* The American Glass Silvering Company; motion granted. Driggs et al. *vs.* Filter et al.; judgment for plaintiff, and reference ordered. Manticottini *vs.* Manticottini; order granted. Morgan et al. *vs.* Reed; motion denied with $7 costs. Leland *vs.* Dreyfous; motion denied without costs. Jacobs *vs.* Buna; motion granted unless defendant amends his answer, which he may do in five days on payment of $10 costs. Crogin et al. *vs.* Tompkins et al.; motion granted. Eagan *vs.* Mcguire; motion granted for the second Friday. Coleman et al. *vs.* Harris; motion denied. Stein *vs.* Byrne et al.; order granted. Cornish *vs.* Matthews; motion granted. Hill et al. *vs.* Noah; motion denied without costs. Vanderpool *vs.* McEvily et al.; motion granted. Barker et al. *vs.* The Rector, &c., of the Church of the Holy Innocents, &c.; motion granted. Wetzler *vs.* Descoulaury; motion granted for second Friday. In the matter of the petition of the Washington Rubber Company; memoranda for counsel. Everett *vs.* Cozzens; order granted. Hansett *vs.* Thomas et al.; motion granted. Hamilton *vs.* Woodward et al.; motion granted. Leaman et al. *vs.* Leider; motion granted. Ellis et al. *vs.* Schlatterer; order granted. Seeley *vs.* Henry et al.; motion denied. Evans, &c., *vs.* John O'Buren et al.; motion granted and reference ordered. Fitzgerald *vs.* Woods; motion granted without stay; costs to abide the event. Brownell *vs.* Pinckney; motion denied without costs. In re George Lyons on *habeas corpus*; writ discharged and prisoner remanded. Murphy *vs.* Moore; motion granted and reference ordered. Robinson *vs.* McCluskey; motion denied. Leary *vs.* Devlin et al.; motion denied. Millspaugh *vs.* Millspaugh; motion granted.

By Judge Barnard.

The Hardaway Bolt Company *vs.* The Central Bolt Company et al.; motion for injunction and receiver denied with costs.

SUPERIOR COURT—SPECIAL TERM—JAN. 7.

By Judge Monell.

Joseph Duncan *vs.* Geo. Linford; motion granted without costs. Adam Braum *vs.* Barbara Weitzel et al.; judgment for defendant absolutely. Samuel Brown *vs.* Jas. Edgar et al.; motion granted. Bernard M. Sumpter *vs.* Jos. Plattmer; motion granted. Wm. F. Helms *vs.* Chas. A. Peine; motion for a new trial denied, with costs. Isaac F. Hammond *vs.* Isaac L. Pinckney; motion granted. Isaac D. Hammond *vs.* John S. Christie et al.; motion granted on terms, with $10 costs. Joseph Moore *vs.* Henry Heimann; findings settled. Robert P. Hock *vs.* Edward Timpson; judgment for defendant on the demurrers, with costs. Isaac D. Hammond *vs.* Dexter B. Brittain et al; motion denied.

COMMON PLEAS—SPECIAL TERM—JAN. 7.

By Judge Barrett.

Ellinger *vs.* Haag; motion to vacate order of arrest denied, with $10 costs.

COURT OF GENERAL SESSIONS.

Before Judge Russel.

The calendar yesterday, at the Court of General Sessions, was very brief, including only one trial by jury.

In this instance a young man named Henry Strickland was the defendant, and Mr. W. John Simpson the complainant. The prisoner was charged (together with Henry Sharp and Mary Ann Sharp,) with having robbed Mr. Simpson of his watch and chain, valued at $140; a pocket revolver, worth $20; a costly carbuncle ring, and a new overcoat. The circumstances were fully detailed in our account of the trial of the man, Sharp, who was convicted at the last term of the court, and sentenced to the State Prison for 20 years. It will be remembered that the wife of the last named individual accosted the complainant in Park-row, on the night of the 11th ult., as he was wending his way homeward, and besought him to give her a few pennies to relieve the pressing wants of herself and children, who, as she said, were on the point of starvation. In order to satisfy himself of the truthfulness of her story, he accompanied her to her rooms in the house No. 33 Rose-street. He had scarcely entered, however, when the door was locked and the trio set upon him, beating him severely and robbing him of the articles referred to above. This done, they thrust him into the street, where he was found lying next morning in an insensible condition.

An attempt was made yesterday to establish an *alibi* on the part of the prisoner Strickland, but it was unsuccessful, and the jury convicted him, after a brief deliberation. He was remanded for sentence.

John Murphy pleaded guilty of burglary, and was sentenced to the State Prison for two years and six months.

James Foster, jointly indicted with Frank Farrell and George E. Gonzales for burglary, pleaded guilty of an attempt, and was remanded for sentence.

The Court then adjourned until 11 o'clock this morning.

UNITED STATES COMMISSIONERS' OFFICE.—BROOKLYN.—JAN. 7.

Before Commissioner Jones.

John Ryan, a seaman, was charged with having stolen a valuable watch from a shipmate, while both were on board the *Moses Taylor*, on her last trip to this port. The only evidence against the defendant was that a woman had seen him have a watch in New-York which corresponded exactly to the description of the article stolen from plaintiff; and other parties proved that while on shipboard Ryan had no such watch. The prisoner having consented to the search of his premises, the hearing of the case was further adjourned to Friday next, when the result of the search will be made known. He was admitted to bail in the sum of $500.

RENTING OF PEWS IN PLYMOUTH CHURCH.—The annual renting of pews and aisle-chairs in Rev. HENRY WARD BEECHER's church took place last evening. For the low-priced pews the premiums were generally larger than those obtained last year; for the high-priced ones they were comparatively lower. The first three pews sold were rented as follows: Pew No. 90, purchased by H. W. SAGE; price $110; premium $425. No. 89, purchased by H. C. BOWEN; price $120; premium $325. No. 87, purchased by H. B. CLAFLIN; price $110; premium $300. A few were rented at a premium of $310 each; six at $300 each, and the others averaged from $300 to $120 premium. About two-thirds of the pews were rented, and these brought altogether nearly $26,500.

[Advertisement.]

TWO OR THREE COLDS in succession will, with many constitutions, securely establish the seeds of Consumption in the system, thus converting what was originally a simple, curable affection into one generally fatal. While ordinary prudence, therefore, makes it the business of every one to take care of a Cold until it is got rid of, intelligent experience fortunately presents a remedy in Dr. D. JAYNE'S EXPECTORANT, thoroughly adapted to remove speedily all Coughs and Colds, and one equally effective in the primary stages of Consumption, Asthma and Bronchitis. Sold by all Druggists.

[Advertisement.]

EXPOSITION UNIVERSELLE.

Prize medal awarded HERRING'S PATENT CHAMPION SAFES at Paris. Also, at the WORLD'S FAIR, LONDON, and WORLD'S FAIR, NEW-YORK. For sale only at No. 251 Broadway, corner Murray-st., New-York.

[Advertisement.]

The most social and gratifying of calls on New-Year's were when KENT'S East India Coffee graced the board. Sold by all grocers. Depot, No. 235 Washington-st.

Departure of Foreign Mails.

WEDNESDAY.

Mails for Europe, via Liverpool, by the *Scotia*, close at the General Post-office at 12 M. Supplementary mail for *paid* letters on the Pier, Jersey City, to 1:30 P. M.

Departure of Domestic Mails.

East Mails close at.... 5 A. M., 1:30, 2:30 and 6 P. M.
Western Mails... 5 A. M., 3:30, 4:30 6:30 and 4:15 P. M.
Long Island.... 5 A. M. and 2:30 P. M.
Newport and Fall River.... 3 P. M.
New-York Central Railroad.... 5 P. M.
North Mails.... 5 A. M. and 4 P. M.
North Mail, Way.... 5 A. M. and 2 P. M.
South Mail at.... 5 A. M., and 4:30 P. M.
On Sundays all mails close at.... 1:30 P. M.

Expenses of the Government during December.

The warrants issued by the Treasury Department during the month of December, 1867, to meet the requirements of the Government, amounted to, in round numbers, the following sums, viz.:

Civil, miscellaneous and foreign intercourse..	$4,761,000
Interest on the public debt	8,300,000
War	12,955,000
Navy	3,620,000
Interior (pensions and Indians)	985,000
Total	$30,621,000

The warrants issued for the redemption of the public debt are not included in the above.

MINIATURE ALMANAC—THIS DAY.

Sun rises.... 7 24 | Sun sets.... 4 50 | Moon sets.... 5 36

HIGH WATER—THIS DAY.

Sandy Hook.. 6 01 | Gov. Island. 6 50 | Hell Gate.... 8 12

MARINE INTELLIGENCE.

NEW-YORK....TUESDAY, Jan. 7.

Cleared.

Steamships Helvetia, (Br.,) Cutting, Liverpool, Nat. Steam Nav. Co.; Yazoo, Hodges, Norfolk, N. L. McCready & Co.; Saratoga, King, Norfolk, N. L. McCready & Co.; Cleopatra, Phillips, Savannah, Murray, Ferris & Co.; Thames, Pennington, Savannah, Robert Lowden; Nereus, Bearse, Boston, W. P. Clyde; Scotia, (Br.,) Watson, Liverpool, E. Cunard; Sidon, (Br.,) Martyn, Liverpool, E. Cunard.

Bark Stella, (Brem.,) Steengrafe, Bremen, H. Koop & Co.

Brigs M. T. Freeman, (Br.,) Thompson, St. John's, N. F., Peniston & Co.; Bianche, (Br.,) Dean, Liverpool, N. S., Morrison & Phillips; Atlantic, (Br.,) Wark, Nassau, N. P., R. H. Ober & Co.; Wolfeville, (Br.,) Davison, Havre, H. J. De Wolf & Co.; Enriqueta, (Sp.,) Bronad, Valencia.

Schooners Ellen Nancy, (Br.,) Wood, Cornwallis, N. S., Crandall, Umphrey & Co.; Julie, (Br.,) Plantige, Kingston, Jam., H. De Cordova & Co.; G R O, (Br.,) Gates, Cornwallis, Crandall, Umphrey & Co.; Nellie Bloomfield, Hobbie, Stamford; W. H. Jones, Line, Fernandina, A. Abbott; E. J. Palmer, Smoot, Demerara, E. Rowe; Baltimore, Johnson, New-Haven, J. N. Briggs & Co.; Jos. Bora, Somers, Sagua, Goldthwaite & Overton; Harriet Brewster, Goodale, Marseilles, J. Henry.

Arrived.

Steamship Perit, Delanoy, Galveston Dec. 28, via Key West Jan. 3, with mdse. and passengers to Spofford, Tileston & Co.

Steamship Niagara, Blakeman, Richmond and City Point, with mdse. and passengers to N. L. McCready & Co.

Steamship Chesapeake, Johnson, Portland, with mdse. and passengers to J. F. Ames.

Steamship Carroll, Hudgins, Baltimore, with mdse. to Baltimore and Ohio Railroad Co.

Steamship Jas. S. Green, Inman, Alexandria, with mdse. and passengers to James Hand.

Steamship San Salvador, Nickerson, Savannah, with mdse. and passengers to Garrison & Allen.

Steamship Minnetonka, Sharkey, Mobile 8 ds., with mdse. and passengers to E. D. Hurlbut & Co.

Schr. Gloucester, Hodgedon, Elizabethport, with coal for New-Haven.

Schr. David Wilson, Lockwood, Elizabethport, with coal for Portchester.

Schr. Annie, Eaton, Elizabethport, with coal for Glen Cove.

Schr. Charles L. Maloy, Maloy, Philadelphia, for Boston.

Schr. Eliza S., Rolland, Northport.
Schr. Elizabeth, Brown, Northport.
Schr. Leading Breeze, Ray, Fairhaven.
Schr. Emma C. Latham, Burke, Fairhaven.
Schr. Ruth Thomas, Dodge, Fall River.
Schr. Mary Hamilton, Green, New-Haven.
Schr. N. C. Clarke, Clarke, Fall River, for Baltimore.
Schr. Chief, Johnson, New-Haven.
Schr. Mail, Mead, Greenwich.
Schr. M. S. Bartlett, Brown, Riker's Island.
Schr. R. S. Dean, Cook, Fall River, for Baltimore.
Sloop John Adams, Hallock, Elizabethport, with iron.
Sloop Helen, Rolland, Northport.

WIND—At sunset, N. N. E., light and cloudy.

HIGHLANDS, Sundown—Nothing in sight bound in.

Sailed.

Steamships Helvetia, for Liverpool; Iowa, for Glasgow; Cleopatra and Thames, for Savannah; Saratoga and Yazoo, for Norfolk; Nereus, for Boston; Osprey, for Fall River.

By Telegraph.

BOSTON, Jan. 7—Arr. steamers George Appold, from Baltimore; Norman, from Philadelphia.

Below—Bark Kremlin, from Cronstadt; schr. E. S. Twisden, from Cape Haytien.

BALTIMORE, Jan. 7—Sld. steamship Liberty, for Havana and New-Orleans

CHARLESTON, S. C., Jan. 6—Arr. schr. Constitution, from New-York for Key West, with sails blown away.

HOLMES' HOLE, Jan. 6—Arr. brig Clara Brown, from Havana for Boston; bark Philena, from New-York for Portland; brig Almon Rowell, from New-York for Boston; T. J. Maguire, from Baltimore for Boston; Manson, from Havana for Boston.

SAVANNAH, Ga., Jan. 6—Sld. bark Vulture, for Liverpool; brig Gipsey Queen, for New-York.

Arr. steamship North Point, from Baltimore; ships Henry Cook and Coronella, from Liverpool; bark Norma, from Newport, Eng.; brig Waltham, from Boothbay.

WILMINGTON, N. C., Jan. 7—Sld. steamship W. P. Clyde, for New-York.

Notice to Mariners.

TREASURY DEPARTMENT,
OFFICE LIGHTHOUSE BOARD,
WASHINGTON, D. C., Jan. 3, 1868.

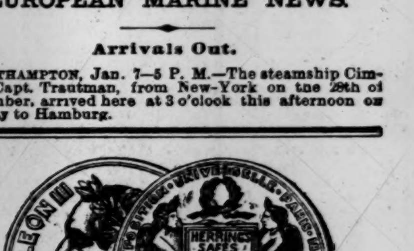
COAST OF NEW-JERSEY—FIVE-FATHOM BANK.—Official information has been received at this office that on and after Jan. 3, 1868, the Five-Fathom Bank Lightship will be substituted by a relief, showing two lights, with hull painted yellow; day-marks red; number "20" on the stern; and "Five-Fathom Bank" on each side.

By order. W. B. SHUBRICK, Chairman.

EUROPEAN MARINE NEWS.

Arrivals Out.

SOUTHAMPTON, Jan. 7—5 P. M.—The steamship Cimbria, Capt. Trautman, from New-York on the 28th of December, arrived here at 3 o'clock this afternoon on the way to Hamburg.



30,000 FRANCS ! !

HERRING'S PATENT
CHAMPION SAFES.

AWARDED THE PRIZE MEDALS AT
WORLD'S FAIR.... London.
WORLD'S FAIR.... New-York.
EXPOSITION UNIVERSELLE.... Paris.

AND
Winner of the Wager
OF
30,000 FRANCS ! !
($6,000 IN GOLD,)

At the recent International Contest in the Paris Exhibition.

The public are invited to call and examine the report of the Jury on the merits of the great contest, and see the official award to the Herring's Patent over all others.

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HERRING, FARREL & SHERMAN, N. Orleans.

THE MOST
POPULAR
GARMENTS
OF THE SEASON ARE OUR
Splendid Winter Overcoats at $15,
Heavy Walking Jackets at $12.

Having at length overtaken the demand for these DESIRABLE GOODS, we are now prepared to furnish them in large quantities.

DEVLIN & CO.,
BROADWAY, COR. GRAND-ST.,
BROADWAY, COR. WARREN-ST.

GO TO MACFARLAND'S BOOK-STORE, corner of 23d-st. and Broadway, and get a box of beautiful French Note Paper. Five quires for one dollar, stamped.

OFFICIAL DRAWINGS.

PADUCAH—EXTRA CLASS, No. 161, Jan. 7, 1868.
45, 57, 70, 63, 14, 67, 69, 6, 16, 52, 22.
PADUCAH—CLASS No. 162, Jan. 7, 1868.
23, 70, 32, 11, 33, 45, 29, 66, 43, 20, 34, 53, 72.
STATE LOTTERY—EXTRA CLASS No. 61, Jan. 7, 1868.
29, 56, 62, 15, 36, 51, 1, 5, 2, 3, 34, 4.
STATE LOTTERY—CLASS No. 62, Jan. 7, 1868.
38, 3, 60, 63, 48, 5, 40, 16, 55, 1, 70, 25, 13.

Prizes cashed in Royal Havana and the above lotteries. Circulars sent free. Information given.
JOSEPH BATES, No. 78 Broadway.

ROYAL HAVANA LOTTERY OF CUBA.—Prizes paid in gold, information furnished, highest rates paid for doubloons, and all kinds of gold and silver. TAYLOR & CO., Bankers, No. 16 Wall-st., New-York.

PRIZES CASHED IN ALL LEGALIZED lotteries, and information given. GALLAGHER & BROTHER, No. 310 Chestnut-st., Philadelphia.

CIRCULARS AND INFORMATION FURNISHED in all legalized lotteries. J. CLUTE, Broker, No. 176 Broadway, and No. 133 Fulton-st.

TOO LATE FOR CLASSIFICATION.

WANTED—BY AN ENGLISH PROTESTANT flower and vegetable gardener, a situation; can milk; do farmwork; understands horses, &c.; is a good driver. Apply at Mrs. WHITFIELD'S, No. 404 6th-av., between 24th and 25th sts.

A UNION PRAYER MEETING WILL be held in the Fourth Presbyterian Church, 34th-st., near Broadway, EVERY EVENING THIS WEEK, except Saturday, at 7½ o'clock.